

Forms & Instructions

California 540NR

2000 Nonresident or Part-Year Booklet

**Members of the
Franchise Tax Board**

Kathleen Connell, Chair
Dean Andal, Member
B. Timothy Gage, Member

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\$\$\$ for You

Earned Income Credit (EIC) – If you earned less than \$31,152 (less than \$10,350 if you do not have any qualifying children), you may be eligible to get the EIC to reduce the federal tax you owe, or get a refund if you do not owe any federal tax. Call the IRS at (800) 829-4477 and enter topic 601 when instructed, or see your federal income tax booklet.

Refund of Excess State Disability Insurance (SDI) – You may be eligible for a refund of excess SDI if you had at least two employers during 2000 who together paid you more than \$46,327 in wages. See the instructions on page 20.

Homeowner and Renter Assistance (HRA) – This California program reimburses qualifying homeowners and renters for a portion of the property tax they paid in the prior year. See page 9.

What's New for 2000?

Differences Between California and Federal Law

In general, California tax law conforms to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal tax law. California has not conformed to most of the changes made to the IRC by the federal Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (Public Law 105-206) and has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277), the Miscellaneous Trade and Technical Corrections Act of 1999 (Public Law 106-36), and the Ticket to Work and Work Incentives Improvement Act of 1999 (Public Law 106-170). Specific areas of nonconformity are discussed in the affected tax forms instructions.

2000 Tax Law Changes

New California Credits:

- Child and dependent care expenses credit;
- Long-term care credit;
- Natural heritage preservation credit; and
- Teacher retention credit.

See the Credit Chart on page 19 for descriptions of the credits and the credit forms or credit worksheets used to figure these credits.

New California Income Exclusions:

- Interest received with the smog impact fee refund;
- Reparation payments for individuals who were forced to perform slave or forced labor during World War II; and
- Employer provided education assistance for certain graduate courses.

See the instructions for Schedule CA (540NR) on page 29.

Assigned California Lottery Winnings – Amounts received from a California lottery prizewinner from another person as a result of the prizewinner assigning (transferring) the prizewinner's right to receive future lottery winnings are excluded from California gross income.

Refund of the Smog Impact Fee – If you did not deduct the smog impact fee when you paid it, neither the refund nor the interest paid on the refund are included in your California gross income. If you claimed a business expense deduction for the smog impact fee when you paid it, both the refund and the interest on the refund are included in your California gross income.

New Voluntary Contribution Funds – You may now make voluntary contributions to the National World War II Veterans Memorial Trust Fund, and the California Lung Disease and Asthma Research Fund. See page 22.

Increased Protection Against Disclosure of Taxpayer Information – California law prohibits disclosure of your tax information, including electronic tax information, except as specifically authorized by statute, and it requires certain safeguards in disposing of taxpayer information (SB 1724 Stats. 2000, Ch. 1084).

Providing Copies of Your California or Federal Returns – You may be requested to furnish the Franchise Tax Board with a copy of your California or federal tax returns that are subject to or related to a federal audit. See page 8, question 9.

Head of Household Filing Status

The California Board of Equalization (BOE) issued an opinion in the Appeal of Helmi Hisserich that revised the definition of a qualifying individual for the head of household filing status. Note: The Board's decision in this appeal was not final at the time this booklet went to press. For recorded information about the status of this case, please call (800) 338-0505, select personal income tax, general tax information, and enter code 214 when instructed.

Changes to Form 540NR

Form 540NR has been revised to include:

- New lines for the child and dependent care expenses credit; and
- A new line for the total amount due (tax, penalties, and interest).

Paper or Plastic?

With access to the Internet and your customer service number (CSN), you can:

- Prepare and file your return on-line in no time, and
- Get your refund in 5-7 banking days!

Go to our Website at: www.ftb.ca.gov or see page 7 for more information.

Check Status of Your Refund on the Internet

Go to our Website at: www.ftb.ca.gov to check the status of your refund.



Automated Toll-free Phone Service: (800) 338-0505

A phone symbol in the instructions means that you may get more information about the paragraph or line next to it. Call (800) 338-0505, select personal income tax, then select general information, follow the recorded instructions, and enter the three-digit number by the phone symbol.

For other automated services, see the back cover.

Payment Options

If you cannot afford to pay your taxes, pay as much as you can by April 16, 2001 to reduce late-payment penalties. The Franchise Tax Board offers the following payment options:

- **Credit Card.** For information about paying your tax by credit card, go to our Website at: www.officialpayments.com or see page 40.
- **Installment Agreement.** For information about paying your tax in monthly installments, go to our Website at: www.ftb.ca.gov or, see page 8, question 4.

We Welcome Your Comments

This year more than three million taxpayers will e-file their California tax returns! Does this large number surprise you? It's right in line with the results of recent taxpayer surveys. They show that taxpayers value the benefits of e-filing which include getting an acknowledgment to show that the return was received, knowing that there are no math errors in the return, and getting a fast refund. If you owe, you too can e-file and even e-pay for the utmost in convenience and accuracy.

You have many choices when it comes to e-filing:

- If you use a tax preparer, ask for e-filing. More than 10,000 preparers and other electronic return originators now offer California e-filing to their clients.
- If you prepare your own Form 540NR using software or a web-based tax preparation service, you can also take advantage of e-filing.
- If you want to e-file directly with FTB, this year, for the first time, you have a choice. Before you prepare your return using your choice of tax software or on-line options, check to see if the software offers the new "filing portal" option.

Cost? Security? Convenience? Check out the options at our Website:

www.ftb.ca.gov. You will be pleased to find that there are several no-cost options available for the first time. And please note that the service providers have all represented to FTB that they meet FTB's requirements for secure, confidential transmission of your tax data.

If you've never tried e-filing and are not sure how it works, please see page 7 for more information.

To send comments and suggestions about how we are doing, please send me an email or write to me at:

Email: Go to www.ftb.ca.gov and select "Send email to the Executive Officer"

Mail: GERALD GOLDBERG, EXECUTIVE OFFICER
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

Do I Have to File?

Requirements for Most People

Read down the first column to find your filing status at the end of 2000. Read across to find your age at the end of 2000, and number of dependents you are entitled to claim for 2000. You must file a return if you owe \$1 or more of tax, or **either** your gross income or your adjusted gross income was more than the amount shown for your filing status, age, and number of dependents.



Even if you do not have a filing requirement based on the chart below, you should file a return in order to get a refund if California state income tax was withheld from your pay, or if you made California estimated tax payments.

On 12/31/00, my filing status was:	and on 12/31/00, my age was ⁶ :	Gross Income ¹			Adjusted Gross Income ²		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household ³	Under 65	11,302	19,135	25,010	9,042	16,875	22,750
	65 or older	15,052	20,927	25,627	12,792	18,667	23,367
Married filing joint or Married filing separate ⁴	Under 65 (both spouses)	22,605	30,438	36,313	18,084	25,917	31,792
	65 or older (one spouse)	26,355	32,230	36,930	21,834	27,709	32,409
	65 or older (both spouses)	30,105	35,980	40,680	25,584	31,459	36,159
Qualifying widow(er)	Under 65		19,135	25,010		16,875	22,750
	65 or older		20,927	25,627		18,667	23,367
Dependent of another person – Any filing status	Under 65	More than your standard deduction ⁵					
	65 or older	More than your standard deduction ⁵					

¹ **Gross income is computed under California law** and consists of all income you received in the form of money, goods, property, and services from all sources that is not exempt from tax. Gross income computed under California law does not include any adjustments or deductions.

² **Adjusted gross income is computed under California law** and consists of your federal adjusted gross income from all sources reduced or increased by all California income adjustments.

³ Get FTB Pub. 1540, Tax Information for Household Filing Status. See "Order Forms and Publications" on the back cover.

⁴ The income of both spouses must be combined; both spouses may be required to file a return even if only one spouse had income over the amounts listed.

⁵ Use the California Standard Deduction Worksheet for Dependents on page 16 to figure your standard deduction.

⁶ If your 65th birthday is on January 1, 2001, you are considered to be age 65 on 12/31/00.

Requirements for Children With Investment Income

California law is the same as federal law for the income of children under age 14. For each child under age 14 who received more than \$1,400 of investment income in 2000, get and complete Form 540NR and form FTB 3800, Tax Computation for Children Under Age 14 with Investment Income, to figure the tax on a separate return.

Note: If you qualify, you may elect to report your child's income of \$7,000 or less (but not less than \$700) on your return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. To make this election, your child's income must be **only** from interest and/or dividends. See "Order Forms and Publications" on the back cover.

Other Situations When You Must File

If you owe any of the following taxes for 2000, you must file a California tax return.

- Tax on a lump-sum distribution;
- Tax on a qualified retirement plan, including an individual retirement arrangement (IRA) or on a medical savings account (MSA);
- Tax for children under age 14 who have investment income greater than \$1,400 (see paragraph above);
- Alternative minimum tax;
- Recapture taxes;
- Deferred tax on certain installment obligations; or
- Tax on an accumulation distribution of a trust.

Helpful Hints



Filling in your return.

- Use only black or blue ballpoint pen on the copy you send us.
- Enter your social security number(s) at the top of Form 540NR, Side 1, Step 1a.
- Print all names and words in CAPITAL LETTERS.
- Print numbers inside boxes. Be sure to line up dollar amounts.
- Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.
- If you do not have an entry for a line, leave it blank unless the instructions for a line specifically tell you to enter zero. Do not enter a dash.
- Attach your label. If you don't have a label, fill in your name as in the following example:

Your first name	Initial	Last name
J O H N	A	D O E

Is your name or address too long to fit in the boxes provided? Do not shorten your name or address. Instead, ignore the boxes and fit the information in the space provided. **Example:** Jonathan A. Ziggzephyrstone would enter his name as follows:

Your first name	Initial	Last name
JONATHAN	A	ZIGGZEPHYRSTONE



Verify Step 1, Step 1a, Step 2, and Step 3.

Step 1: Use your full legal name and complete address including ZIP Code.

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

Step 1a: Make sure that you entered your social security number and that it agrees with your social security card. If you file a joint return, make sure that you enter the social security numbers in the same order that your names are shown.

Step 2: Make sure that you meet all the requirements for your filing status. See page 15 for more information. If you believe that you qualify for the head of household filing status, get FTB Pub. 1540, Tax Information for Head of Household Filing Status.

Step 3: Take your personal exemption credit to reduce your tax. See Form 540NR, line 23.



Check other areas.

Federal Adjusted Gross Income: Double-check that you correctly transferred your federal adjusted gross income from your federal TeleFile Tax Record, line 1; or Form 1040EZ, line 4; or Form 1040A, line 19; or Form 1040, line 33; or Form 1040NR, line 33; or Form 1040NR-EZ, line 10.

California Standard Deduction: Make sure that you entered the California standard deduction amount and not the federal amount.

Itemized Deductions: Be sure that you reduced your federal itemized deductions by the amount of state and local income taxes you claimed on your federal Schedule A. Use Schedule CA (540NR), Part III, on page 26.

Double-check your math: Make sure each subtraction, addition, and any other calculation is correct.



Attachments to your return.

Form(s) W-2, W-2G, 1099-R, 592-B, 594, and 597: Make sure to staple these forms to the front of your return where it says "Step 4." Also, attach any Form 1099 showing California income tax withheld ("backup withholding") on dividend and interest income.

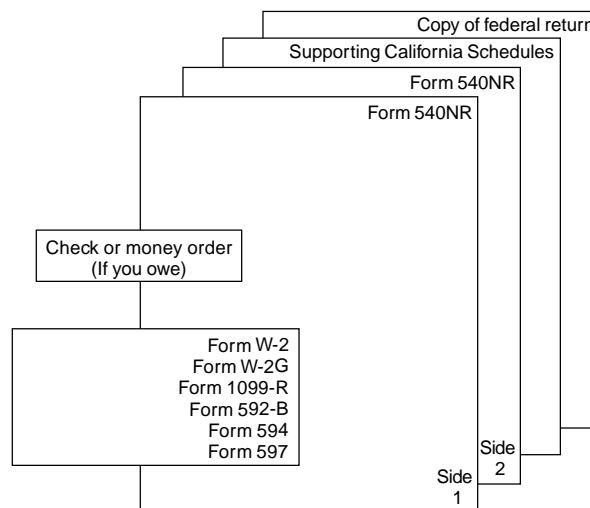
Federal Return. You must attach a copy of your federal income tax return and all supporting federal forms and schedules.

Check or money order: Make your check or money order payable to the Franchise Tax Board. Do not send cash. Also, write your social security number and "2000 Form 540NR" on the check or money order. Attach the check or money order to the front of your return where it says "Attach check or money order here." A penalty may be imposed if your check is returned by your bank for insufficient funds.



Assembling your return.

Assemble your return in the order shown below. See Side 2 of your return for the correct mailing address.



Tax Time Tips

✓ Tip Important due dates.

April 16, 2001	Last day to pay the 2000 amount you owe to avoid penalties and interest.* See form FTB 3519 in this booklet for more information. <small>*If you are living or traveling outside the United States on April 16, 2001, the due dates for filing your return and paying your tax are different. See form FTB 3519 in this booklet for more information.</small>
October 15, 2001	Last day to file your 2000 return to avoid penalties and interest computed from the original due date of April 15, 2001. (Because April 15, 2001 is a Sunday, any payments mailed by the following business day, April 16, 2001, are credited as having been mailed on the original due date, April 15, 2001. Accordingly, any penalty applicable to the late filing of a return or a late payment is computed from the original April 15, 2001 due date.)
April 16, 2001 June 15, 2001 September 17, 2001 January 15, 2002	Due dates for 2001 estimated tax payments. Generally, you do not have to make estimated tax payments if your California withholding in each payment period is at least 1/4 of your required annual payment. Also, you do not have to make estimated tax payments if you will pay enough through withholding to keep the amount you owe with your return under \$200 (\$100 if married filing separate). However, if you do not pay enough tax either through withholding or by making estimated tax payments, you may have an underpayment penalty. For more information call (800) 338-0505, select personal income tax, then select general information, and enter code 208 .

✓ Tip Keep a copy of your return.

The Franchise Tax Board (FTB) may request information from you regarding your California income tax return within the California statute of limitations period, which is usually the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

Keep a copy of your return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as they are needed to figure the basis of the property.

✓ Tip If you file electronically.

If you file your return electronically, make sure all the amounts entered on the paper copy of your California return are correct before you sign form FTB 8453, California Individual Income Tax Declaration for e-file. If you are requesting direct deposit of a refund, make sure that your account and routing information is correct. Your return can be transmitted to FTB by your preparer or electronic filing service only after you sign form FTB 8453. The preparer or electronic filing service must provide you with:

- A copy of form FTB 8453;
- Any original Form(s) W-2, W-2G, 1099-G, and 1099-R that you provided; and
- A paper copy of your California tax return showing the data transmitted to the FTB.

✓ Tip Mailing your return.

If you have a **refund** or **no amount due**:
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0000

If you **owe**:
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

Frequently Asked Questions

1. What if I can't file by April 16, 2001, and I think I owe tax?

You must pay 100% of the amount you owe by April 16, 2001, to avoid interest and penalties. If you cannot file because you have not received all your Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519, Payment Voucher for Automatic Extension for Individuals on page 39. Mail it to the FTB with your payment by April 16, 2001. Then, when you receive all your Form(s) W-2, complete and mail your return by October 15, 2001.

2. I did not get my Form W-2. What should I do?



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If you do not receive all your Forms W-2 by January 31, 2001, contact your employer. Only your employer can issue or correct a Form W-2. For more information, call (800) 338-0505, select personal income tax, then general information, and enter code 204 when instructed.

3. How can I get help?

There are more than 1,500 sites throughout California where trained volunteers provide free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. From January 2 through April 16, a list of locations is available on our Website at: www.ftb.ca.gov or you may call the FTB at (800) 852-5711 to find a location near you.

4. What do I do if I can't pay what I owe with my 2000 return?



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Pay as much as you can when you file your return. If you cannot pay your tax in full with your return, you can request to make monthly payments. However, you will be charged interest and may be charged an underpayment penalty on the tax not paid by April 16, 2001, even if your request to pay in installments is approved. To make monthly payments, complete form FTB 3567, Installment Agreement Request, and mail it to the address on the form. Do not mail it with your return.

The Installment Agreement Request might not be processed and approved until after your return is processed, and you may receive a bill before you receive approval of your request.

To order this form by phone, call (800) 338-0505, select personal income tax, then select order forms and publications, and enter code 949. Or, go to our Website at: www.ftb.ca.gov

5. How long will it take to get my refund?



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If you file electronically, you will get the fastest possible refund. Your refund check will be in the mail within 7 to 10 calendar days (or if you request direct deposit, the refund will post to your bank account within 5 to 7 banking days) from the time the FTB receives your electronic return. For more information about electronic filing, go to our Website at: www.ftb.ca.gov or call (800) 338-0505, select personal income tax, then select general information, and enter code 112 when instructed.

If you do not electronically file your return, you should receive your refund check, or if you request direct deposit the refund should post to your account, within 6 to 8 weeks after you file your return.

6. I expected my refund by now. How can I check on the status?

You can check on the status of your refund over the Internet. Go to our website at: www.ftb.ca.gov

You can also call our automated phone service. See the back cover for more information.

7. I discovered an error on my tax return. What should I do?

If you discover that you made an error on your California income tax return after you filed it, use Form 540X, Amended Individual Income Tax Return, to correct your return. See "Order Forms and Publications" on the back cover.

8. The Internal Revenue Service (IRS) made changes to my federal return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, you must report these changes to the FTB within six months of the date of the final federal determination. If the changes made by IRS result in a refund due for California, you must claim a refund within two years of the date of the final federal determination. You may either use Form 540X to correct the California income tax return you already filed, or you may send a copy of the federal changes to:

ATTN RAR/VOL, AUDIT SECTION
FRANCHISE TAX BOARD
PO BOX 1998
RANCHO CORDOVA CA 95741-1998

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. See "Order Forms and Publications" on the back cover.

Note: You do not have to file Form 540X if the changes do not affect your California tax liability.

9. How long should I keep my tax information?

The Franchise Tax Board (FTB) may request information from you regarding your California income tax return within the California statute of limitations period, which is usually the later of four years from the due date of the return or four years from the date the return is filed. (Exception: An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

Keep a copy of your return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as they are needed to figure the basis of the property.

10. I will be moving after I file my return. How do I notify the FTB of my new address?

You can notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available on our Website (www.ftb.ca.gov) as a fillable form or you may call (800) 852-5711 and select option 5 to report a change of address.

After filing your return, you should report a change of address to us for up to 4 years, especially if you leave the state and no longer have a requirement to file a California return.

Additional Information

California Sales And Use Tax

In general, the purchase of goods outside California that are brought into the state for storage, use, or other consumption may be subject to use tax. The use tax rate is the same as the sales tax rate in effect where the goods will be stored, used or consumed; usually your residence address. The tax is based on the purchase price of the goods.

- **If you purchased goods from an out-of-state retailer** (such as a mail order firm) and sales tax would have been charged if you purchased the goods in California, you may owe the use tax on your purchase if the out-of-state retailer did not collect the California tax.
- **If you traveled to a foreign country and brought goods home with you**, the use tax will be based on the purchase price of the goods you listed on your U.S. Customs Declaration after deduction of the \$400 per individual exemption allowable by law within any 30-day period. This deduction does not apply to goods sent or shipped to California by common carrier.

Your tax liability may be calculated by multiplying the sales tax rate at your residence times the cost of the goods purchased. Send your payment to the STATE BOARD OF EQUALIZATION, PO BOX 942879, SACRAMENTO CA 94279-0001, with a brief statement listing your name, address, daytime telephone number, cost and description of the goods purchased. Board of Equalization Pamphlet 79-B contains additional information and a form you may use to report the tax. An electronic version of this pamphlet may be found in the Board of Equalization's internet Website at: www.boe.ca.gov/pdf/pub79b.pdf.

If you file a Schedule C (Form 1040), Profit or Loss From Business, with your federal income tax return and are in the business of selling tangible personal property, you may be required to obtain a seller's permit with the State Board of Equalization.

If you have any questions concerning the taxability of a purchase, or want information about obtaining a seller's permit, please contact the State Board of Equalization's toll-free number at (800) 400-7115, to talk to a Customer Service Representative. Representatives are available from 8 a.m. to 5 p.m., Monday - Friday, excluding state holidays.

Collection Fees

The FTB is required to assess collection and filing enforcement cost recovery fees on delinquent accounts.

Deceased Taxpayers

A final return must be filed for a person who died in 2000 if a return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the return. Please print "deceased" and the date of death next to the taxpayer's name at the top of the return.

If you are a surviving spouse and no administrator or executor has been appointed, you may file a joint return if you did not remarry during 2000. Indicate next to your signature that you are the surviving spouse.

You may also file a joint return with an administrator or executor acting on behalf of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a return and claim a refund due.

Homeowner and Renter Assistance

Homeowner assistance is a once-a-year payment from the State of California based on part of the property taxes assessed and paid on your home. If eligible, you could receive up to 96% of the property taxes you paid in the prior year. In 2000, you would have qualified for this assistance if you:

- Were one of the following on December 31, 1999: 62 years of age* or older, blind, or disabled; and
- Owned your home and lived in it on December 31, 1999, had total household income of \$33,993 or less, and are a U.S. citizen, desig-

nated alien, or qualified alien, when you file your claim.

*If your 62nd birthday is on January 1, 2001, you are considered to be age 62 on 12/31/00.

Renter assistance is a once-a-year payment from the State of California based on part of the property taxes that you pay indirectly when you pay your rent. In 2000, you would have qualified for this assistance if you:

- Were one of the following on December 31, 1999: 62 years of age* or older, blind, or disabled; and
- Paid \$50 or more rent per month in the prior year, had total household income of \$33,993 or less, and are a U.S. citizen, designated alien, or qualified alien when you file your claim.

*If your 62nd birthday is on January 1, 2001, you are considered to be age 62 on 12/31/00.

The 2001 filing season for these programs begins July 1, 2001. For more information, call (800) 852-5711.

Note: Homeowners' and renters' assistance payments for the 2000 filing season were increased by 150% of the normal amounts. Claimants have until June 30, 2001, to file a claim.

Innocent Spouse Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, or (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. In addition, you may qualify for relief pursuant to a divorce decree. If any of the circumstances fit you, you may apply by writing a letter to the Franchise Tax Board requesting relief. Your request should include your name, your social security number, the year or years in question, a statement explaining why you believe you qualify for relief, and if applicable, a copy of your court order. Mail your request to the ANALYSIS & LEGAL SECTION MS G-8, FRANCHISE TAX BOARD, PO BOX 2952, SACRAMENTO CA 95812-2952.

Military Personnel

If you are a member of the U.S. Armed Forces and need additional information on how to file your return, get FTB Pub. 1032, Tax Information for Military Personnel. See "Order Forms and Publications" on the back cover.

Requesting a Copy of Your Tax Return

The FTB keeps personal income tax returns for three and one-half years from the original due date. If you need to get a copy of a return from those years, you must request it by writing a letter or by completing form FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return. In most cases, there is a \$10 fee for each tax year you request. However, there is no charge if: you are requesting a return and any audit reports attached in connection with an audit or collection activity; you were the victim of a designated California or federal disaster; or you request copies from a field office that assisted you in completing your return. See "Order Forms and Publications" on the back cover.

Vehicle License Fees for Federal Schedule A

On your federal Schedule A, you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee, and county fees are not deductible.

Voting Is Everybody's Business

You may register to vote if you meet these requirements:

- You are a United States citizen;
- You are a resident of California;
- You will be 18 years old by the date of the next election; and
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 29 days before that election. To obtain a Voter Registration Card, call the Secretary of State's office toll-free voter hotline at (800) 345-VOTE.

It's Your Right . . . Register and Vote

How Nonresidents and Part-Year Residents Are Taxed

General Information

If you were a nonresident of California and received income in 2000 that had its source in California or if you moved into or out of California in 2000, you must file Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. California taxes all income you received while you were a resident of California and the income you received from California sources while a nonresident.

Use Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents, column A through column D to compute your total adjusted gross income as if you were a resident of California for the entire year. Use column E to compute all items of total adjusted gross income you received while a resident of California and those you received from California sources while a nonresident. Then divide your California adjusted gross income (Schedule CA (540NR), column E) by your adjusted gross income from all sources (Schedule CA (540NR), column D) to determine a percentage. The percentage is multiplied by the tax on total taxable income, taken from the tax tables or tax rate schedules, to determine your tax liability. You may also qualify for California tax credits, which may reduce the amount of California tax you owe.

If you were a resident of California for all of 2000, you should get a California Resident Personal Income Tax Booklet and file Form 540, California Resident Income Tax Return, Form 540A, California Resident Income Tax Return; or Form 540 2EZ, California Resident Income Tax Return.

Pension Income of Retirees Who Move to Another State

Qualified retirement income received by nonresidents on or after January 1, 1996, is not taxable by California. If California state income tax was withheld from your payments, file Form 540NR for a refund. Get FTB Pub. 1005, Pension and Annuity Guidelines, to see if your retirement income qualifies. See "Order Forms and Publications" on the back cover.

Temporary and Transitory Absences from California

If you were domiciled in California and worked outside of California for an uninterrupted period of at least 546 consecutive days under an employment contract, you are considered a nonresident. This provision also applies to the spouse who accompanies the employed individual during those 546 consecutive days. However, you will not qualify under this provision if you are present in California for a total of more than 45 days during any taxable year covered by the contract; or if you have income from stocks, bonds, notes, or other intangible property in excess of \$200,000 for any taxable year covered by the contract. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status. See "Order Forms and Publications" on the back cover.

Group Nonresident Return

Nonresident partners, nonresident members, and nonresident shareholders of a partnership, limited liability company (LLC), or S corporation that does business in California or has income from California sources may elect to file a group nonresident return on Form 540NR. For more information get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR. This publication includes form FTB 1067A, Nonresident Group Return Schedule, which must be attached to the front of the group Form 540NR.

California Nonresident or Part-Year Resident Income Tax Return 2000

FORM
540NR

Fiscal year filers only: Enter month of year end: month _____ year 2001.

Step 1

Place
label
here
or print

Name
and
Address

Your first name		Initial	Last name	
If joint return, spouse's first name		Initial	Last name	
Present home address — number and street including PO Box or rural route				
City, town, or post office			Apt. no.	PMB no.
State			ZIP Code	

Step 1a SSN

Your social security number									Spouse's social security number								

IMPORTANT:
Your social security number
is required.

Step 2 Filing Status

Fill in only one.

- 1 ☐ Single
2 ☐ Married filing joint return (even if only one spouse had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here _____
4 ☐ Head of household (with qualifying person). STOP. See page 15.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died _____.

Step 3 Exemptions

Attach check or
money order here.

- 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ● 6 ☐
- For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.
- 7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see page 15 7 ☐ X \$75 = \$ _____
- 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 ☐ X \$75 = \$ _____
- 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ● 9 ☐ X \$75 = \$ _____
- 10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit 10 Total \$ _____
- 11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse. _____ Total dependent exemption credit 11 ☐ X \$235 = \$ _____

Dependent Exemptions

Step 4

Taxable Income

Attach copy of your
Form(s) W-2, W-2G,
1099-R, 592-B,
594, 597, and other
Forms 1099
showing California
tax withheld here.

- 12 Total California wages from all your Form(s) W-2, box 17 ● 12 _____
- 13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 19; Form 1040EZ, line 4; TeleFile Tax Record, line I; Form 1040NR, line 33; or Form 1040NR-EZ, line 10 13 _____
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 33, column B ● 14 _____
Caution: If the amount on Schedule CA (540NR), line 33, column B is a negative number, see page 16.
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See page 16 15 _____
- 16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 33, column C ● 16 _____
Caution: If the amount on Schedule CA (540NR), line 33, column C is a negative number, see page 16.
- 17 Adjusted gross income from all sources. Combine line 15 and line 16 ● 17 _____
- 18 Enter the **larger of:** Your California **itemized deductions** from Schedule CA (540NR), line 40; **OR** Your California **standard deduction**. See page 16 ● 18 _____
- 19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- 19 _____

Step 5 Tax

- 20 CA adjusted gross income from Schedule CA (540NR), line 33, column E ● 20 _____
- 22 Tax on the amount shown on line 19. Fill in the circle if from:
☐ Tax Table ☐ Tax Rate Schedules ☐ FTB 3800 or ☐ FTB 3803 ● 22 _____
Caution: If under age 14 and you have more than \$1,400 of investment income, read the line 22 instructions to see if you must attach form FTB 3800.
- 23 Exemption credits. If the amount on line 13 is more than \$124,246, see page 17. Otherwise, add line 10 and line 11 and enter the result on line 23 23 _____
- 24 Subtract line 23 from line 22. If less than zero, enter -0- 24 _____
- 25a Ratio. Enter the ratio from Schedule CA (540NR), line 34 25a _____
- 25b Multiply line 24 by the ratio on line 25a 25b _____
- 26 Tax. Fill in circle if from ☐ Schedule G-1, Tax on Lump-Sum Distributions; and ☐ form FTB 5870A, Tax on Accumulation Distribution of Trusts ● 26 _____
- 27 Add line 25b and line 26. Continue to Side 2 ● 27 _____

Step 6 Your name _____ Your SSN: _____
Special Credits and Nonrefundable Renter's Credit
28 Amount from Side 1, line 27 28
31 Credit for joint custody head of household. See page 17 31
32 Credit for dependent parent. See page 18 32
33 Credit for senior head of household. See page 18 33
34 Credit for long-term care. See page 18 34
36 Add line 31 through line 34. Multiply the total by the ratio on Side 1, line 25a 36
37 Enter credit name _____ code no. _____ and amount 37
38 Enter credit name _____ code no. _____ and amount 38
39 To claim more than two credits, see page 17 39
40 Nonrefundable renter's credit. See page 17 40
42 Add line 36 through line 40. These are your total credits 42
43 Subtract line 42 from line 28. If less than zero, enter -0- 43

Step 7 Other Taxes
44 Alternative minimum tax. Attach Schedule P (540NR) 44
45 Other taxes and credit recapture. See page 18 45
46 Add line 43 through line 45. This is your total tax 46

Step 8 Payments
47 California income tax withheld. See page 20 47
48 2000 CA estimated tax. See page 20 48
50 Excess SDI. See page 20 50
Child and Dependent Care Expenses Credit. See page 20 for lines 51 through 54.
51 52
53 54
55 Add line 47, line 48, line 50, and line 54. These are your total payments 55

Step 9 Overpaid Tax or Tax Due
56 Overpaid tax. If line 55 is more than line 46, subtract line 46 from line 55 56
57 Amount of line 56 you want applied to your 2001 estimated tax 57
58 Overpaid tax available this year. Subtract line 57 from line 56 58
59 Tax due. If line 55 is less than line 46, subtract line 55 from line 46 59

Step 10 Contributions
60 CA Seniors Special Fund. See page 21 60 00
61 Alzheimer's Disease/Related Disorders Fund 61 00
62 CA Fund for Senior Citizens 62 00
63 Rare and Endangered Species Preservation Program 63 00
64 State Children's Trust Fund for the Prevention of Child Abuse 64 00
65 CA Breast Cancer Research Fund 65 00
66 CA Firefighters' Memorial Fund 66 00
67 CA Mexican American Veterans' Memorial 67 00
68 Emergency Food Assistance Program Fund 68 00
69 CA Peace Officer Memorial Foundation Fund 69 00
70 Birth Defects Research Fund 70 00
71 National World War II Veterans Memorial Trust Fund 71 00
72 CA Lung Disease and Asthma Research Fund 72 00
73 Add line 60 through line 72. These are your total contributions 73

Step 11 Refund or Amount You Owe
74 REFUND OR NO AMOUNT DUE. Subtract line 73 from line 58. Mail to:
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000 74
75 AMOUNT YOU OWE. Add line 59 and line 73. See page 22. Mail to:
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 75

Step 12 Interest and Penalties
76 Interest, late return penalties, and late payment penalties 76
77 Underpayment of estimated tax. Fill in circle: ☐ FTB 5805 attached ☐ FTB 5805F attached 77
78 Total amount due. See page 23 78
79 If you do not need California income tax forms mailed to you next year, fill in the circle 79 ☐

Step 13 Direct Deposit Information
Do not attach a voided check or a deposit slip.
Fill in the boxes to have your refund directly deposited. Routing number
Account Type: Checking ☐ Savings ☐ Account number
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 9

Sign Here
Your signature X
Spouse's signature (if filing joint, both must sign) X
Joint return? See page 23.
It is unlawful to forge a spouse's signature.
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) Date
Firm's name (or yours if self-employed) Firm's address
Paid Preparer's SSN/PTIN
FEIN

California Nonresident or Part-Year Resident Income Tax Return 2000

FORM
540NR

Fiscal year filers only: Enter month of year end: month _____ year 2001.

Step 1

Place
label
here
or print

Name
and
Address

Your first name	Initial	Last name		
If joint return, spouse's first name	Initial	Last name		
Present home address — number and street including PO Box or rural route			Apt. no.	PMB no.
City, town, or post office			State	ZIP Code

P
AC
A
R
RP

Step 1a SSN

Your social security number	Spouse's social security number
<div></div>	<div></div>

IMPORTANT:
Your social security number
is required.

Step 2 Filing Status

Fill in only one.

- 1 ☐ Single
2 ☐ Married filing joint return (even if only one spouse had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here _____
4 ☐ Head of household (with qualifying person). STOP. See page 15.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died _____.

Step 3 Exemptions

Attach check or
money order here.

- 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ● 6 ☐
► For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.
7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see page 15 7 ☐ X \$75 = \$ _____
8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 ☐ X \$75 = \$ _____
9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ● 9 ☐ X \$75 = \$ _____
10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit 10 Total \$ _____
11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse. _____
Total dependent exemption credit 11 ☐ X \$235 = \$ _____

Dependent Exemptions

Step 4

Taxable Income

Attach copy of your
Form(s) W-2, W-2G,
1099-R, 592-B,
594, 597, and other
Forms 1099
showing California
tax withheld here.

- 12 Total California wages from all your Form(s) W-2, box 17 ● 12 _____
13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 19;
Form 1040EZ, line 4; TeleFile Tax Record, line I; Form 1040NR, line 33; or Form 1040NR-EZ, line 10 13 _____
14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 33, column B ● 14 _____
Caution: If the amount on Schedule CA (540NR), line 33, column B is a negative number, see page 16.
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See page 16 15 _____
16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 33, column C ● 16 _____
Caution: If the amount on Schedule CA (540NR), line 33, column C is a negative number, see page 16.
17 Adjusted gross income from all sources. Combine line 15 and line 16 ● 17 _____
18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), line 40; **OR**
Your California **standard deduction**. See page 16 ● 18 _____
19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- 19 _____

Step 5 Tax

- 20 CA adjusted gross income from Schedule CA (540NR), line 33, column E ● 20 _____
22 Tax on the amount shown on **line 19**. Fill in the circle if from:
☐ Tax Table ☐ Tax Rate Schedules ☐ FTB 3800 or ☐ FTB 3803 ● 22 _____
Caution: If under age 14 and you have more than \$1,400 of investment income, read the line 22 instructions to see if you must attach form FTB 3800.
23 Exemption credits. If the amount on line 13 is more than \$124,246, see page 17.
Otherwise, add line 10 and line 11 and enter the result on line 23 23 _____
24 Subtract line 23 from line 22. If less than zero, enter -0- 24 _____
25a Ratio. Enter the ratio from Schedule CA (540NR), line 34 25a _____
25b Multiply line 24 by the ratio on line 25a 25b _____
26 Tax. Fill in circle if from ☐ Schedule G-1, Tax on Lump-Sum Distributions; and
☐ form FTB 5870A, Tax on Accumulation Distribution of Trusts ● 26 _____
27 Add line 25b and line 26. Continue to Side 2 ● 27 _____

Step 6 Your name _____ Your SSN: _____
Special Credits and Nonrefundable Renter's Credit
28 Amount from Side 1, line 27 28
31 Credit for joint custody head of household. See page 17 31
32 Credit for dependent parent. See page 18 32
33 Credit for senior head of household. See page 18 33
34 Credit for long-term care. See page 18 34
36 Add line 31 through line 34. Multiply the total by the ratio on Side 1, line 25a 36
37 Enter credit name _____ code no. _____ and amount 37
38 Enter credit name _____ code no. _____ and amount 38
39 To claim more than two credits, see page 17 39
40 Nonrefundable renter's credit. See page 17 40
42 Add line 36 through line 40. These are your total credits 42
43 Subtract line 42 from line 28. If less than zero, enter -0- 43

Step 7 Other Taxes
44 Alternative minimum tax. Attach Schedule P (540NR) 44
45 Other taxes and credit recapture. See page 18 45
46 Add line 43 through line 45. This is your total tax 46

Step 8 Payments
47 California income tax withheld. See page 20 47
48 2000 CA estimated tax. See page 20 48
50 Excess SDI. See page 20 50
Child and Dependent Care Expenses Credit. See page 20 for lines 51 through 54.
51 52
53 54
55 Add line 47, line 48, line 50, and line 54. These are your total payments 55

Step 9 Overpaid Tax or Tax Due
56 Overpaid tax. If line 55 is more than line 46, subtract line 46 from line 55 56
57 Amount of line 56 you want applied to your 2001 estimated tax 57
58 Overpaid tax available this year. Subtract line 57 from line 56 58
59 Tax due. If line 55 is less than line 46, subtract line 55 from line 46 59

Step 10 Contributions
60 CA Seniors Special Fund. See page 21 60 00
61 Alzheimer's Disease/Related Disorders Fund 61 00
62 CA Fund for Senior Citizens 62 00
63 Rare and Endangered Species Preservation Program 63 00
64 State Children's Trust Fund for the Prevention of Child Abuse 64 00
65 CA Breast Cancer Research Fund 65 00
66 CA Firefighters' Memorial Fund 66 00
67 CA Mexican American Veterans' Memorial 67 00
68 Emergency Food Assistance Program Fund 68 00
69 CA Peace Officer Memorial Foundation Fund 69 00
70 Birth Defects Research Fund 70 00
71 National World War II Veterans Memorial Trust Fund 71 00
72 CA Lung Disease and Asthma Research Fund 72 00
73 Add line 60 through line 72. These are your total contributions 73

Step 11 Refund or Amount You Owe
74 REFUND OR NO AMOUNT DUE. Subtract line 73 from line 58. Mail to:
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000 74
75 AMOUNT YOU OWE. Add line 59 and line 73. See page 22. Mail to:
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 75

Step 12 Interest and Penalties
76 Interest, late return penalties, and late payment penalties 76
77 Underpayment of estimated tax. Fill in circle: ☐ FTB 5805 attached ☐ FTB 5805F attached 77
78 Total amount due. See page 23 78
79 If you do not need California income tax forms mailed to you next year, fill in the circle 79 ☐

Step 13 Direct Deposit Information
Do not attach a voided check or a deposit slip.
Fill in the boxes to have your refund directly deposited. Routing number
Account Type: Checking ☐ Savings ☐ Account number
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 9

Sign Here
Your signature X
Spouse's signature (if filing joint, both must sign) X
Joint return? See page 23.
It is unlawful to forge a spouse's signature.
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) X
Date
Firm's name (or yours if self-employed) Firm's address
Paid Preparer's SSN/PTIN
FEIN

Instructions for Form 540NR California Nonresident or Part-Year Resident Income Tax Return

These instructions are based on the Internal Revenue Code (IRC) as of **January 1, 1998**, and the California Revenue and Taxation Code (R&TC).

What's Changed?

The California legislature enacted SB 615 (Stats. 2004 CH. 388), which makes California law compatible with the Servicemembers Civil Relief Act (Public Law 108-189). This means that servicemembers domiciled outside of California, and their spouses, may exclude the member's military compensation from gross income when computing the tax rate on nonmilitary income.

Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay in California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California.

Amended Returns – If you are an active duty military member domiciled outside California and you included your military compensation in income from all sources, you may file an amended return for tax years with an open statute of limitations. Get FTB Publication 1032, Tax Information for Military Personnel and Form 540X, Amended Individual Income Tax Return, for additional information.

Before You Begin

You must complete your federal income tax return (Form 1040, Form 1040A, Form 1040EZ, federal TeleFile Tax Record, Form 1040NR, or Form 1040NR-EZ) before you begin your Form 540NR. You will use information from your federal income tax return to complete your Form 540NR. Be sure to complete and mail Form 540NR by April 16, 2001. If you cannot mail your return by the due date, see page 39 for information.

To get forms and publications referred to in these instructions go to our Website at: www.ftb.ca.gov or see "Order Forms and Publications" on the back cover.

Important: You must attach a copy of your federal income tax return, and all supporting federal forms, and schedules, to Form 540NR.

e-file! No math, fast refund, accurate return and more! See page 7 for details.



You may qualify for the federal earned income credit. See page 2 for more information. There is no comparable state credit.

Step 1 – Name and Address

If there is a label on the front of your booklet, attach the label to your completed return. Make sure that the information on your label is correct. Cross out any errors and print the correct information.

If there is no label, print your name and address in the spaces provided at the top of Form 540NR. See "Filing in your return" on page 5.

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

Step 1a – Social Security Number(s)

Enter your social security number(s) in the spaces provided. To protect your privacy, your social security number(s) are not printed on your label. If you file a joint return, show the social security numbers in the same order that you show both names.

Note: If you do not have a social security number because you are a nonresident or resident alien for federal tax purposes, and the IRS issued you an IRS Individual Taxpayer Identification Number (ITIN), enter the ITIN in the spaces provided for the social security number.

Step 2 – Filing Status

Fill in only one of the circles for line 1 through line 5. Be sure to enter the required information if you filled in the circle for line 3 or line 5.

Your filing status for California must be the same as the filing status you used on your federal income tax return. If you did not file a federal return because you did not have a federal filing requirement, use the filing status you would have used had you been required to file.



Exception for married taxpayers who file a joint federal income tax return – You may file separate California returns if either spouse was:

- An active member of the United States Armed Forces or any auxiliary military branch during 2000; or
- A nonresident for the entire year and had no income from California sources during 2000.

If you filed federal Form 1040NR or Form 1040NR-EZ, you do not qualify to use the head of household or married filing joint filing statuses. Instead, use single, married filing separate, or qualifying widow(er), whichever applies to you.

If You Are Married and File a Separate Return: Enter your spouse's full name on line 3 and social security number in the space provided in "Step 1a."

Note: Community property rules may apply to the division of income when you use the married filing separate status. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status, and FTB Pub. 1051A, Guidelines For Married Filing Separate Returns.

If You File as Head of Household, do not claim yourself or a nonrelative as the qualifying individual for head of household. Get FTB Pub. 1540, Tax Information for Head of Household Filing Status, for more information.



e-file! The software you use will help you make sure you qualify to claim the head of household filing status. Plus, no math, fast refund, accurate return, and more!

Step 3 – Exemptions

Line 6 – Can be Claimed as a Dependent

Completely fill in the circle on line 6 if your parent (or someone else) can claim you as a dependent on his or her tax return, even if he or she chooses not to.

Line 7 – Personal Exemptions

Did you fill in the circle on line 6?

No Follow the instructions on Form 540NR, line 7.

Yes Ignore the instructions on Form 540NR, line 7. Instead, enter the amount shown below for your filing status:

- Single or married filing separate, enter -0-;
- Head of household, enter -0-;
- Married filing joint and both you and your spouse can be claimed as dependents, enter -0-; or
- Married filing joint and only one spouse can be claimed as a dependent, enter 1.

Line 8 – Blind Exemptions

The first year you claim this exemption credit, you must attach a doctor's statement to the back of Form 540NR indicating that you or your spouse are visually impaired. You are visually impaired if you cannot see better than 20/200 while wearing glasses or contact lenses, or if your field of vision is not more than 20 degrees.

Caution: An individual who is someone else's dependent may not claim this credit.

Line 9 – Senior Exemptions

If you were 65 years of age or older by December 31, 2000*, you should claim an additional exemption credit on line 9. If you are married, each spouse 65 years of age or older should claim an additional credit.

*If your 65th birthday is on January 1, 2001, you are considered to be age 65 on 12/31/00.

Caution: An individual who is someone else's dependent may not claim this credit.

Line 11 – Dependent Exemptions

To claim an exemption credit for each of your dependents, write each dependent's name and relationship to you in the space provided. The persons you list as dependents must be the same persons you listed as dependents on your federal income tax return. Count the number of dependents listed and enter the total in the box on line 11. Multiply the number you entered by the pre-printed dollar amount and enter the result.

Step 4 – Taxable Income

Refer to your completed federal income tax return to complete "Step 4."

Line 12 – California Wages

Enter the total amount of your California wages from your Form(s) W-2. This amount should be shown in box 17 of Form W-2.

Line 14 – California Adjustments — Subtractions
(from Schedule CA (540NR), line 33, column B)

You must complete Schedule CA (540NR) to find the amount to enter on Form 540NR, line 14. Follow the instructions for Schedule CA (540NR) beginning on page 29. Enter the amount from Schedule CA (540NR), line 33, column B on Form 540NR, line 14.

Line 15 – Subtotal

Subtract the amount on line 14 from the amount on line 13. Enter the result on line 15. If the amount on line 13 is less than zero, combine the amounts on line 13 and line 14 and enter the amount in parentheses. For example: "(12,325)."

Line 16 – California Adjustments — Additions
(from Schedule CA (540NR), line 33, column C)

You must complete Schedule CA (540NR), to find the amount to enter on Form 540NR, line 16. Follow the instructions for Schedule CA (540NR) beginning on page 29. Enter the amount from Schedule CA (540NR), line 33, column C on Form 540NR, line 16.

Line 17 – Adjusted Gross Income From All Sources

Combine line 15 and line 16. This amount should be the same as the amount on Schedule CA (540NR), line 33, column D.

Line 18 – California Standard Deduction or California Itemized Deductions

You must decide whether to take the standard deduction or itemize your charitable contributions, medical expenses, etc. Your California income tax will be less if you take the **larger** of your California:

- Itemized deductions (total itemized deductions allowed under California law); or
- Standard deduction.

If you are married and file a separate return, both you and your spouse must either itemize your deductions or take the standard deduction.

Itemized deductions. Figure your California itemized deductions by completing Schedule CA (540NR), Part III, line 35 through line 40. Enter the result on Form 540NR, line 18.

Note: If you did not itemize deductions on your federal income tax return but will itemize deductions for your California Form 540NR, first complete federal Schedule A, Itemized Deductions. Then complete Schedule CA (540NR), Part III, line 35 through line 40.

Standard deduction. Find your standard deduction on the California Standard Deduction Chart For Most People on this page. If you filled in the circle on Form 540NR, line 6, use the California Standard Deduction Worksheet for Dependents, on this page, instead.

California Standard Deduction Chart for Most People

Do not use this chart if your parent, or someone else, can claim you (or your spouse, if married) as a dependent on his or her tax return.

Your Filing Status	Enter On Line 18
1 – Single	\$2,811
2 – Married filing joint return	\$5,622
3 – Married filing separate return	\$2,811
4 – Head of household	\$5,622
5 – Qualifying widow(er)	\$5,622

Note: The California standard deduction amounts are less than the federal standard deduction amounts.

California Standard Deduction Worksheet for Dependents

Use this worksheet only if your parent, or someone else, can claim you (or your spouse if married) as a dependent on his or her tax return.

- Enter your earned income from: line 1 of the "Standard Deduction Worksheet for Dependents" in the instructions for federal Form 1040; Form 1040A; or from line A of the worksheet on the back of Form 1040EZ. If you used federal TeleFile, add \$250 to the total of your wages from all Form(s) W-2, box 1 and enter the result here 1 _____
- Minimum standard deduction 2 \$700.00
- Enter the **larger** of line 1 or line 2 here 3 _____
- Enter the amount shown for your filing status:

• Single or married filing separate, enter \$2,811	} 4 _____
• Married filing joint, head of household, or qualifying widow(er), enter \$5,622		
- Standard deduction.** Enter the **smaller** of line 3 or line 4 here and on Form 540NR, line 18 5 _____

Step 5 – Tax

When you figure your tax, be sure to use the correct filing status and taxable income amount.

Line 20 – California Adjusted Gross Income

You must complete Schedule CA (540NR), column E to determine your California adjusted gross income. Follow the instructions for Schedule CA (540NR) beginning on page 29. Enter on Form 540NR, line 20 the amount from Schedule CA (540NR), line 33, column E.

Line 22 – Tax

Figure your tax on the amount on line 19. Use one of the following methods and fill in the matching circle on line 22:

- **Tax Table.** If your taxable income is \$100,000 or less, you must use the tax table beginning on page 41. Be sure you use the correct filing status column.
- **Tax Rate Schedules.** If your taxable income is over \$100,000, you must use the tax rate schedules on page 46.
- **FTB 3800.** Generally, you must use form FTB 3800, Tax Computation for Children Under Age 14 With Investment Income, to figure the tax on the separate Form 540NR of your child who was under

age 14 on January 1, 2001, and who had more than \$1,400 of investment income. Attach form FTB 3800 to the child's Form 540NR.

- **FTB 3803.** If, as a parent, you elect to report your child's interest and dividend income of \$7,000 or less (but not less than \$700) on your return, complete form FTB 3803, Parents' Election to Report Child's Interest and Dividends. You must file a separate form FTB 3803 for each child whose income you elect to include on your Form 540NR. Add the amount of tax, if any, from each form FTB 3803, line 9, to the amount of your tax from the tax table or tax rate schedules and enter the result on Form 540NR, line 22. Attach form(s) FTB 3803 to your return.

Line 23 – Exemption Credits

Use your exemption credits to reduce your tax. If your federal adjusted gross income (AGI) on line 13 is more than the amount for your filing status, your credits will be limited.

If your filing status is:

Is Form 540NR, line 13 more than:

Single or married filing separate	\$124,246
Married filing joint or qualifying widow(er)	\$248,494
Head of household	\$186,370

Yes Complete the AGI Limitation Worksheet below.

No Follow the instructions on Form 540NR, line 23.

AGI Limitation Worksheet			
a	Enter the amount from Form 540NR, line 13	a	_____
b	Enter the amount for your filing status on line b: Single or married filing separate		\$124,246
	Married filing joint or qualifying widow(er)	b	_____
	Head of household		\$186,370
c	Subtract line b from line a	c	_____
d	Divide line c by \$2,500 (\$1,250 if married filing separate). Note: If the result is not a whole number, round it to the next higher whole number	d	_____
e	Multiply line d by \$6	e	_____
f	Add the numbers from the boxes on Form 540NR, line 7, line 8, and line 9 (not dollar amounts)	f	_____
g	Multiply line e by line f	g	_____
h	Enter the dollar amount (that you filled in) from Form 540NR, line 10	h	_____
i	Subtract line g from line h. If zero or less, enter -0-	i	_____
j	Enter the number from the box on Form 540NR, line 11 (not the dollar amount)	j	_____
k	Multiply line e by line j	k	_____
l	Enter the dollar amount (that you filled in) from Form 540NR, line 11	l	_____
m	Subtract line k from line l. If zero or less, enter -0-	m	_____
n	Add line i and line m. Enter the result here and on Form 540NR, line 23. If zero or less, enter -0-	n	_____

Line 26 – Tax from Schedule G-1 and form FTB 5870A

Fill in the circle for and enter the amount of taxes from:

- Schedule G-1, Tax on Lump-Sum Distributions; and
- Form FTB 5870A, Tax on Accumulation Distribution of Trusts.

Step 6 – Special Credits and Nonrefundable Renter's Credit

A variety of California tax credits are available to reduce your tax if you qualify.

To figure and claim most credits, you must complete a separate form or schedule and attach it to your Form 540NR. The Credit Chart on page 19 describes the credits and provides the name, credit code, and number of the required form or schedule. Many credits are limited to a certain percentage or a certain dollar amount. In addition, the total amount you may claim for all credits is limited by tentative minimum tax (TMT). Answer the following questions before you claim credits on your tax return.

1. Do you qualify to claim the nonrefundable renter's credit? (See page 24.)

Check ☐ **Yes** or ☐ **No**, then go to Question 2.

2. Are you claiming any other special credit listed in the Credit Chart on page 19?

No If you checked "Yes" for Question 1 and entered an amount on Form 540NR, line 40, go to line 42. If you checked "No" for Question 1, skip to the instructions for line 43.

Yes Figure your credit using the form, schedule, worksheet, or certificate identified in the Credit Chart. Then go to Box A, in the next column, to see if the total amount you may claim for all credits is limited by TMT. If you checked "Yes" for Question 1, be sure that you entered your nonrefundable renter's credit on line 40.

Box A – Did you complete federal Schedule C, D, E, or F and claim or receive any of the following:

- Accelerated depreciation in excess of straight-line;
- Intangible drilling costs;
- Depletion;
- Circulation expenditures;
- Research and experimental expenditures;
- Mining exploration/development costs;
- Amortization of pollution control facilities;
- Income/loss from tax shelter farm activities;
- Income/loss from passive activities;
- Income from long-term contracts using the percentage of completion method;
- Pass-through AMT adjustment from an estate or trust reported on Schedule K-1 (541); or
- Excluded gain on the sale of qualified small business stock

Yes Get and complete Schedule P (540NR).

No Go to Box B.

Box B – Did you claim or receive any of the following:

- Investment interest expense 226;
- Income from incentive stock options in excess of the amount reported on your return 225;
- Charitable contribution deduction for appreciated property 224;
- Income from installment sales of certain property; or
- Net operating loss deduction or disaster loss carryover reported on form(s) FTB 3805V, 3805Z, 3806, or 3807.

Yes Get and complete Schedule P (540NR).

No Go to Box C.

Box C – If your filing status is:

Is Form 540NR, line 17 more than:

Single or head of household	\$171,345
Married filing joint or qualifying widow(er)	\$228,459
Married filing separate	\$114,229

Yes Get and complete Schedule P (540NR).

No Your credits are not limited. Go to the instructions for Form 540NR, line 37.

Carryovers: If you claim a credit with carryover provisions and the amount of the credit available this year exceeds your tax, you may carry over any excess credit to future years until the credit is used (unless the carryover period is a fixed number of years).

If you need to complete Schedule P (540NR) and if you claim any of the credits on line 31 through line 34, do not enter an amount on line 31 through line 34. Instead, enter the total amount of these credits from Schedule P (540NR), Part V, Section A1, line 4 through line 11, on Form 540NR, line 36. Do not follow the instructions for line 36. Write "Schedule P (540NR)" to the left of the amount entered on line 36.

Line 31 – Credit for Joint Custody Head of Household — Code 170

Note: You may not claim this credit if you used the head of household, married filing joint, or the qualifying widow(er) filing status.

You may claim a credit if you were unmarried at the end of 2000 (or if married, you lived apart from your spouse for all of 2000 and you used the married filing separate filing status); and if you furnished more than one-half the household expenses for your home that also served as the home of your child, step-child, or grandchild for at least 146 days but not more than 219 days of your taxable year. If the child is married, you must be entitled to claim a dependent exemption for the child.

Also, the custody arrangement for the child must be part of a decree of dissolution or separate maintenance or must be part of a written agreement between the parents where the proceedings have been initiated, but a decree of dissolution or separate maintenance has not yet been issued.

Use the worksheet below to figure this credit.

- | | | |
|--|---|--------------|
| 1. Enter the amount from Form 540NR, line 24 | 1 | _____ |
| 2. Enter the Schedule G-1 tax, if any, included on Form 540NR, line 26 | 2 | _____ |
| 3. Add line 1 and line 2 | 3 | _____ |
| 4. Credit percentage — 30% | 4 | x <u>.30</u> |
| 5. Credit amount. Multiply line 3 by line 4.
Enter the result or \$299, whichever is less | 5 | _____ |

Line 32 – Credit for Dependent Parent — Code 173

Note: You may not claim this credit if you used the single, head of household, qualifying widow(er) or married filing joint filing status.

You may claim this credit only if:

- You were married at the end of 2000 and you used the married filing separate filing status;
- Your spouse was not a member of your household during the last six months of the year; and
- You furnished over one-half the household expenses for your dependent mother or father, whether or not she or he lived in your home.

To figure the amount of this credit, use the worksheet for the credit for joint custody head of household above.

Line 33 – Credit for Senior Head of Household — Code 163

You may claim this credit if you:

- Were 65 years of age or older on December 31, 2000*;
- Qualified as a head of household in 1998 or 1999 by providing a household for a qualifying individual who died during 1998 or 1999; and
- Did not have adjusted gross income over \$48,597 for 2000.

*If your 65th birthday is on January 1, 2001, you are considered to be age 65 on 12/31/00.

Note: If you meet all the conditions listed, you do not need to qualify to use the head of household filing status for 2000 in order to claim this credit.

Use the worksheet below to figure this credit.

- | | | |
|--|---|--------------|
| 1. Enter the amount from Form 540NR, line 19 | 1 | _____ |
| 2. Credit percentage — 2% | 2 | x <u>.02</u> |
| 3. Credit amount. Multiply line 1 by line 2.
Enter the result or \$916, whichever is less | 3 | _____ |

Line 34 – Credit for Long-Term Care

Enter the amount from form FTB 3504, Part II, line 3.

To get form FTB 3504, Long-Term Care Credit, see “Order Forms and Publications” on the back cover.

Line 36

Add the amounts on line 31 through line 34. Multiply the total by the ratio on Side 1, line 25a. Enter the result on line 36. If you completed Schedule P (540NR), see page 17 for the instructions for line 31.

Line 37 through Line 39 – Additional Special Credits

Each credit has a code number. To claim only one or two credits, enter the credit name, code number, and amount of the credit on line 37 and line 38. To claim more than two credits, get Schedule P (540NR). List two of the credits on line 37 and line 38. Enter on line 39 the total of any remaining credits from Schedule P (540NR).

Important: Attach Schedule P (540NR) and any required supporting schedules or statements to your Form 540NR.

Credit for Child Adoption Costs — Code 197

For the year in which an order of adoption is entered, you may claim a credit for 50% of the cost of adopting a child who is a citizen or legal resident of the United States and who was in the custody of a California public agency or a California political subdivision. You may include the following costs if directly related to the adoption process:

- Fees of the Department of Social Services or a licensed adoption agency;
- Medical expenses not reimbursed by insurance; and
- Travel expenses for the adoptive family.

Note: Any deduction for the expenses upon which this credit is based must be reduced by the amount of the child adoption costs credit claimed.

Use the following worksheet to figure this credit. If more than one adoption qualifies for this credit, complete a separate worksheet for each adoption. The maximum credit is limited to \$2,500 per minor child.

- | | | |
|--|---|--------------|
| 1. Enter qualifying costs for the child | 1 | _____ |
| 2. Credit percentage — 50% | 2 | x <u>.50</u> |
| 3. Credit amount. Multiply line 1 by line 2.
Do not enter more than \$2,500 | 3 | _____ |

Your allowable credit is limited to \$2,500 for 2000. You may carry over the excess credit to future years until the credit is used.

Line 40 – Nonrefundable renter's credit

Go to the instructions for “Step 6” on page 17.

Line 43 –

Subtract the amount on line 42 from the amount on line 28. Enter the result on line 43. If the amount on line 42 is more than the amount on line 28, enter -0-. If you owe interest on deferred tax from installment obligations, include the additional tax, if any, in the amount you enter on line 43. Write “IRC Section 453 interest” or “IRC Section 453A interest” and the amount on the dotted line to the left of the amount on line 43.

Step 7 – Other Taxes

Attach the specific form or statement required for each item in this step.

Line 44 – Alternative Minimum Tax (AMT)

If you claim certain types of deductions, exclusions, and credits, you may owe AMT if your total income is more than:

- \$60,923 married filing joint or qualifying widow(er); or
- \$45,692 single or head of household; or
- \$30,461 married filing separate.

(continued on page 20)

Automated Toll-free Phone Service (800) 338-0505
CREDIT CHART

Credit Name & Credit Form/Worksheet	Code	Description
Child Adoption – Worksheet on page 18	197	50% of qualified costs in the year an adoption is ordered
Child and Dependent Care Expenses See the instructions on page 20	None	Similar to the federal credit except that the California credit amount is based on a specified percentage of the federal credit and is refundable
Community Development Financial Institution Deposits – Certification Required	209	20% of each qualified deposit made to a community development financial institution Obtain certification from: California Organized Investment Network (COIN), Department of Insurance, 300 Capitol Mall, Suite 1460, Sacramento CA 95814
Dependent Parent – Worksheet on page 18	173	Must use married filing separate filing status and have a dependent parent
Disabled Access for Eligible Small Businesses – FTB 3548	205	Similar to the federal credit but limited to \$125 based on 50% of qualified expenditures that do not exceed \$250
Donated Agricultural Products Transportation – FTB 3547	204	50% of the costs paid or incurred for the transportation of agricultural products donated to nonprofit charitable organizations
Employer Child Care Contribution – FTB 3501	190	Employer: 30% of contributions to a qualified plan
Employer Child Care Program – FTB 3501	189	Employer: Cost of establishing a child care program or constructing a child care facility
Enhanced Oil Recovery – FTB 3546	203	One third of the similar federal credit and limited to qualified enhanced oil recovery projects located within California
Enterprise Zone Employee – FTB 3553	169	5% of wages from work in an enterprise zone
Enterprise Zone Hiring & Sales or Use Tax – FTB 3805Z	176	Business incentives for enterprise zone businesses
Farmworker Housing – Certification required	207	50% of new construction or rehabilitation costs for farmworker housing Obtain certification from: Farmworker Housing Assistance Program, California Tax Credit Allocation Committee, 915 Capitol Mall, Rm 485, Sacramento CA 95814
Joint Custody Head of Household – Worksheet on page 17	170	30% of tax up to \$299 for single or married filing separate taxpayers who have a child and meet support test
Local Agency Military Base Recovery Area (LAMBRA) Hiring & Sales or Use Tax – FTB 3807	198	Business incentives for LAMBRAS
Long-Term Care – FTB 3504	214	\$500 multiplied by the number of qualifying individuals for whom you provide long-term care
Low-Income Housing – FTB 3521	172	Similar to the federal credit but limited to low-income housing in California
Manufacturers' Investment – FTB 3535	199	6% of the cost of qualified property
Manufacturing Enhancement Area (MEA) Hiring – FTB 3808	211	Percentage of qualified wages paid to qualified disadvantaged individuals
Natural Heritage Preservation – FTB 3503	213	55% of the fair market value of any qualified contribution of property in order to provide for the protection of wildlife habitat, open space, and agricultural lands
Nonrefundable Renter's — See page 17	None	For California residents who paid rent for their principal residence for at least 6 months in 2000 and whose AGI does not exceed a certain limit
Other State Tax – Schedule S	187	Net income tax paid to another state or a U.S. possession on income also taxed by California
Prior Year Alternative Minimum Tax – FTB 3510	188	Must have paid alternative minimum tax in a prior year and have no alternative minimum tax liability in 2000
Prison Inmate Labor – FTB 3507	162	10% of wages paid to prison inmates
Research – FTB 3523	183	Similar to the federal credit but limited to costs for research activities in California
Rice Straw – Certification required	206	\$15 per ton of purchased rice straw grown in California Obtain certification from: Rice Straw Tax Credit Program, Department of Food and Agriculture, 1220 N Street, Rm 409, Sacramento, CA 95814
Senior Head of Household – Worksheet on page 18	163	2% of taxable income up to \$916 for seniors who qualified for head of household and the qualifying individual died during 1998 or 1999
Targeted Tax Area (TTA) Hiring & Sales or Use Tax – FTB 3809	210	Business incentives for TTA businesses
Teacher Retention Credit – FTB 3505	212	Credentialed teachers may be able to claim a credit of up to \$1,500 (per individual) based on years of service and a limitation based on income

Repealed Credits: The expiration dates for these credits have passed. However, these credits had carryover features. You may claim these credits only if there is a carryover available from prior years. If you are not required to complete Schedule P (540NR), get form FTB 3540, Credit Carryover Summary, to figure your credit carryover to future years.

Agricultural Products	175	Los Angeles Revitalization Zone (LARZ)	Salmon & Steelhead Trout Habitat
Commercial Solar Electric System	196	Hiring & Sales or Use Tax	Restoration
Commercial Solar Energy	181	Low-Emission Vehicles	Solar Energy
Employee Ridesharing	194	Orphan Drug	Solar Pump
Employer Ridesharing: Large employer	191	Political Contributions	Water Conservation
Small employer	192	Recycling Equipment	Young Infant
Transit passes	193	Residential Rental & Farm Sales	
Energy Conservation	182	Ridesharing	

A child under age 14 may owe AMT if the sum of the amount on line 19 (taxable income) and any preference items listed on Schedule P (540NR) and included on the return is more than the sum of \$5,200 plus the child's earned income.

AMT income does not include income, adjustments, and items of tax preference related to any trade or business of a qualified taxpayer who has gross receipts, less returns and allowances, during the taxable year of less than \$1,000,000 from **all** trades or businesses.

Get Schedule P (540NR) for more information. See "Order Forms and Publications" on the back cover.

Line 45 – Other Taxes and Credit Recapture

If you used form(s) FTB 3501, Employer Child Care Program/Contribution Credit; FTB 3535, Manufacturers' Investment Credit; FTB 3805P, Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs; FTB 3805Z, Enterprise Zone Deduction and Credit Summary; FTB 3806, Los Angeles Revitalization Zone (LARZ) Deduction and Credit Summary; FTB 3807, Local Agency Military Base Recovery Area Deduction and Credit Summary; FTB 3808, Manufacturing Enhancement Area Credit Summary; or FTB 3809, Targeted Tax Area Deduction and Credit Summary; include the additional tax, if any, on line 45. Write the form number on the dotted line to the left of the amount on line 45.

Step 8 – Payments

Make sure you have your Form(s) W-2, W-2G, 1099-MISC, 1099-R, 592-B, 594, and 597 before you begin this step.

If you received wages and do not have a Form W-2, see page 8, Question 2.

Line 47 – California Income Tax Withheld

Enter the total California income tax withheld from your Form(s):

- W-2, box 18;
- W-2G, box 14;
- 1099-MISC, box 11;
- 1099-R, box 10; or
- FTB 592-B, 594, or 597.

Caution: Do not include city or county tax withheld or tax withheld by other states.

If you received Form(s) 1099 showing California income tax withheld ("backup withholding") on dividend and interest income, real estate sales, and partnership distributions, include the amount(s) withheld in the total on line 47 and attach a copy of the Form 1099 to your return.

Line 48 – 2000 CA Estimated Tax

Enter the total of any:

- California estimated tax payments you made (Form 540-ES) for 2000;
- Overpayment from your 1999 California income tax return that you applied to your 2000 estimated tax;
- Payment you sent with form FTB 3519, Payment Voucher for Automatic Extension for Individuals; and
- California estimated tax payments made on your behalf by an estate or trust on Schedule K-1 (541).

Note: If you are including an amount from Schedule K-1 (568), write "LLC" on the dotted line to the left of the amount on line 48.

If you and your spouse paid joint estimated tax but are filing separate returns, either of you may claim all of the amount paid or you may each claim part of it. Attach a statement signed by you and your spouse explaining how you want your payments divided. Show both social security numbers on the separate returns. If you or your spouse made separate estimated tax payments, but are now filing a joint income tax return, add the amounts you each paid. Attach a statement to the front of Form 540NR explaining that payments were made under both social security numbers.

Line 50 – Excess California SDI (or VPD) Withheld

If California State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) was withheld from your wages by a single employer, at a rate of more than .5% of your gross wages between 1/1/00 and 3/31/00 and/or .7% of your gross wages between 4/1/00 and 12/31/00, you may not claim excess SDI (or VPD) on your form 540NR. Contact the employer for a refund.

You may be entitled to claim a credit for excess SDI (or VPD) only if you meet all of the following conditions:

- You had **two or more** employers during 2000;
- You received more than \$46,327 in wages; and
- The amounts of SDI (or VPD) withheld appear on your Forms W-2. Be sure to attach your Forms W-2 to your Form 540NR.

Follow the instructions below to figure the amount to enter on line 50.

Excess SDI (or VPD) Worksheet

Follow the instructions below to figure the amount to enter on Form 540NR, line 50. If you are married and file a joint return, you must figure the amount of excess SDI (or VPD) separately for each spouse.

	You	Your Spouse
1. Maximum wage base 1	\$46,327	\$46,327
2. Enter the amount of your paid wages* that had SDI (or VPD) withheld between 1/1/00 and 3/31/00 2		
3. Enter the smaller of line 2 or \$46,327 3		
4. Subtract line 3 from line 1 4		
5. Add amounts of SDI (or VPD) withheld shown on your Forms W-2 5		
6. Multiply line 3 by .5% (.005) 6		
7. Multiply line 4 by .7% (.007) 7		
8. Add line 6 and line 7 8		
9. Excess SDI (or VPD) withheld. Subtract line 8 from line 5. Enter the result here and enter on Form 540NR, line 50. Note: If zero or less, enter zero 9		

*Use your pay stubs to compute your wages paid from January 1, 2000 through March 31, 2000. If you do not have your pay stubs, you may estimate this amount. This amount is subject to verification.

Line 51 through line 54 – Child and Dependent Expenses Credit

If your California adjusted gross income is \$100,000 or less, you may be able to take this credit if you qualified for the federal credit for child and dependent care expenses. To claim this credit:

- Complete federal Form 2441 or federal Schedule 2 (Form 1040A) ;
- Complete lines 51 through 54 on Form 540NR; and
- Attach a copy of your federal Form 2441 or federal Schedule 2 (Form 1040A), to your California return.

Lines 51 and 52

Enter the qualifying persons social security number. If you have more than two qualifying persons, attach a copy of the statement you included with your federal Form 2441 or federal Schedule 2 (Form 1040A), listing the additional names and social security number(s).

Line 53

Enter the amount of your federal child and dependent expenses care credit from the federal Form 2441, line 9 or Schedule 2 (Form 1040A), line 9. (**Exception:** If your federal credit was limited by the federal tax

Line 67 – California Mexican American Veterans' Memorial

Contributions entered on line 67 will be used to pay for the construction, beautification, enhancement, maintenance, or repair of the California Mexican American Veterans' Memorial.

Line 68 – Emergency Food Assistance Program Fund

Contributions entered on line 68 will help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

Line 69 – California Peace Officer Memorial Foundation Fund

Contributions entered on line 69 will permit the Foundation to preserve the memory of our fallen comrades by maintaining a Memorial on State Capitol grounds, and updating it annually to memorialize officers killed in the line of duty each year. Beginning with California statehood, peace officers have laid their lives on the line to protect law-abiding citizens. Since then over 1,300 courageous peace officers have fallen in the line of duty. The California Peace Officer Memorial Foundation is a non-profit charitable organization committed to honoring those heroes by assisting their survivors by offering moral support, counseling, and financial support, including academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California we thank you for your participation.

Line 70 – Birth Defects Research Fund

Contributions entered on line 70 will be used to find causes of birth defects, which strike 1 of every 33 babies born each year. Birth defects are the leading cause of death and disability in children, yet in most cases, we don't know why they happen. Give now and help wipe out birth defects in our lifetime.

Line 71 – National World War II Veterans Memorial Trust Fund

Contributions entered on line 71 will be used for the World War II Veterans Memorial in Washington D.C.

Line 72 – California Lung Disease and Asthma Research Fund

Contributions entered on line 72 will support the American Lung Association of California's scientific peer-reviewed research program that provides grants to develop and advance the understanding and causes of lung disease, the third leading cause of death. Find out more at: www.californialung.org

Line 73 – Total Contributions

Add line 60 through line 72. Enter the result on line 73. If you show an amount on line 58, you must subtract the amount you contribute from the amount of overpaid tax. If you show an amount on line 59, you must add your total contributions to your tax due.

Step 11 – Refund or Amount You Owe

Be sure to add or subtract correctly to figure the amount of your refund or the amount you owe.

Line 74 – Refund or No Amount Due

If you did not enter an amount on line 73, enter the amount from line 58 on line 74. This is the amount that will be refunded to you. If it is less than \$1, you must attach a written statement to your Form 540NR

requesting the refund. To have your refund directly deposited into your bank account, go to Step 13, Direct Deposit Information. Then go to the instructions for Step 12.

If you entered an amount on line 73, subtract it from the amount on line 58. If the result is zero or more, enter it on line 74. Then skip to the instructions for line 76.



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If the result is less than zero, your contributions are more than your overpaid tax available on line 58. In this case, do not enter an amount on line 74. Instead, enter the result on line 75 and see the instructions for line 75.

Want a fast refund? Get your refund in 10 days or less when you e-file your return!

Line 75 – Amount You Owe

If you did not enter an amount on line 73, enter the amount from line 59 on line 75. This is the amount you owe with your Form 540NR.

If you entered an amount on line 73, add that amount to the amount on line 59. Enter the result on line 75. This is the amount you owe with your Form 540NR.

To avoid a late filing penalty, file your Form 540NR by the due date even if you cannot pay the amount you owe.

Do not combine your 2000 tax payment and any 2001 estimated tax payment in the same check. You must prepare two separate checks and mail each in a separate envelope.

Paying by Check or Money Order – Make your check or money order payable to the "Franchise Tax Board" for the full amount you owe. Do not send cash. Be sure to write your social security number and "2000 Form 540NR" on your check or money order. Attach your check or money order to your return. See page 5, Helpful Hints, "Assembling Your Return." A penalty may be imposed if your check is returned by your bank for insufficient funds.

Note: If you enter an amount on line 76 or line 77, see the instructions for line 78 for information about how to prepare your check.

Paying by Credit Card – For information about paying using your Discover/NOVUS, MasterCard, or American Express card, see page 40.

If you cannot pay the full amount shown on line 75 with your return, you may request to make monthly payments. See page 8, Question 4.

Step 12 – Interest & Penalties

If you file your return or pay your tax after the original due date, you may owe interest and penalties on the tax due.

Note: Do not reduce the amount on line 56 or increase the amount on line 59 by any penalty or interest amounts.

Line 76 – Interest and Penalties

Enter on line 76 the amount of interest and penalties.

Interest. Interest will be charged on any late filing or late payment penalty from the original due date of the return to the date paid. In addition, if other penalties are not paid within 15 days, interest will be charged from the date of the billing notice until the date of payment. Interest compounds daily and the interest rate is adjusted twice a year.

Late Filing of Return. The maximum total penalty is 25% of the tax not paid if the return is filed after October 15, 2001. The minimum penalty for filing a return more than 60 days late is \$100 or 100% of the balance of tax due, whichever is less.

Late Payment of Tax. The penalty is 5% of the tax not paid when due plus 1/2% for each month, or part of a month, the tax remains unpaid.

Other Penalties. Other penalties can be imposed for a check returned for insufficient funds, negligence, substantial understatement of tax, and fraud.

Line 77 – Underpayment of Estimated Tax

If line 59 is \$200 (\$100 if married filing separate) or more **and** more than 20% of the tax shown on line 43 (excluding the tax on lump-sum distributions on line 26), **or** you underpaid your 2000 estimated tax liability for any payment period, you may owe a penalty.

The Franchise Tax Board can figure the penalty for you when you file your return and send you a bill. Or, to see if you owe any penalty and to figure the amount of the penalty, get form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries (or form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen). If you complete one of these forms, enter the amount of the penalty on line 77 and fill in the correct circle on line 77. You must complete and attach the form if you claim a waiver, use the annualized income installment method, or pay tax according to the schedule for farmers and fishermen, even if you do not owe a penalty.

See “Important due dates” on page 6 for more information on how to avoid the penalty.

Line 78 – Total Amount Due

Is there an amount on line 75?

Yes Add line 75, line 76, and line 77. Enter the result here and make your check or money order for this amount.

No Go to the next question.

Is there an amount on line 74?

Yes Add line 76 and line 77. If the result is:

- Less than line 74, your refund will be reduced by this amount when your return is processed. Do not enter an amount on line 78.
- More than line 74, subtract line 74 from it and enter the result. Make your check or money order for this amount.

No Add line 76 and line 77, enter the result, and make your check or money order for this amount.

If there is no amount on line 74, add line 76 and line 77 and enter the total on line 78. Make your check or money order for this amount.

Line 79 – 2001 Tax Forms

If your Form 540NR is prepared by someone else, or if you do not need forms mailed to you next year, fill in the circle on line 79.

Step 13 — Direct Deposit Information

It's fast, safe, and convenient to have your refund directly deposited into your bank account.

The following illustration shows which bank numbers to transfer to the preprinted boxes on Form 540NR, Side 2, Step 13.

Do not use a deposit slip to find the bank numbers. Contact your financial institution for assistance in getting the correct routing number.

Caution: Do not attach a voided check or deposit slip to your return.



The diagram shows a check with the following details and annotations:

- Payor Information:** John Doe, Mary Doe, 1234 Main Street, Anytown, CA 99999.
- Amount:** 19 (written as a number), 15-0000/10000 (written as a fraction), and 1234 (written in the top right corner).
- Payee Information:** PAY TO THE ORDER OF (with a blank box for the name).
- Bank Information:** ANYTOWN BANK, Anytown, CA 99999.
- Routing Number:** 250250025 (circled and labeled "Routing number").
- Account Number:** 202020 (circled and labeled "Account number").
- Check Number:** 1234 (circled and labeled "Do not include the check number").
- Other Annotations:** "19" is written above the amount line, and "15-0000/10000" is written below the amount line. A box labeled "DOLLARS" is next to the amount line.

Sign Your Return

You must sign your return in the space provided on Side 2. If you file a joint return, your spouse must sign it also.

Joint Return. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other spouse may have to pay the tax due. See Innocent Spouse Relief, on page 9.

Paid Preparer's Information. If you pay a person to prepare your Form 540NR, that person must sign and complete the area at the bottom of Side 2 including an identification number (social security number, FEIN, or PTIN). A paid preparer must give you two copies of your return: one to file with the Franchise Tax Board, and one to keep for your records.

Power of Attorney. For information about Power of Attorney, visit our Website at: www.ftb.ca.gov

Check Your Social Security Number(s). Make sure that you have written your social security number(s) in the spaces provided at the top of Form 540NR in "Step 1a."

Attach Your Form(s) W-2 To Your Return. You must attach Copy 2 of all Form(s) W-2, W-2G, and 1099-R to the front of your return. If you do not receive your Form(s) W-2 by January 31, 2001, contact your employer. Only your employer can issue or correct a Form W-2.

If you cannot get a copy of your Form W-2, you must complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. See "Order Forms and Publications" on the back cover.

If you forget to send your Form(s) W-2 with your income tax return, do not send it separately. Wait until the Franchise Tax Board requests it from you.

Important: You must attach a copy of your federal income tax return, and all supporting federal forms and schedules to Form 540NR.

See page 5, Helpful Hints, "Assembling Your Return" for more information.

Mailing Addresses

If you have a refund, or if you have no amount due, mail your return to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0000

If you owe, mail your return to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

Nonrefundable Renter's Credit Qualification Record

If you were a resident of California for at least 6 months in 2000 and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify.

1. Were you a resident¹ of California for at least 6 full months in 2000?

YES Go to the next question.

NO Stop here. You do not qualify for this credit.

2. Is the amount on Form 540NR, line 17:

- \$26,599 or less if single or married filing separate; or
- \$53,198 or less if married filing joint, head of household, or qualifying widow(er)?

YES Go to the next question.

NO Stop here. You do not qualify for this credit.

3. Did you pay rent, for at least half of 2000, on property (including a mobile home that you owned on rented land) in California which was your principal residence?

YES Go to the next question.

NO Stop here. You do not qualify for this credit.

4. For more than half the year, did you live with, or were you a minor under the care of a parent, foster parent, or legal guardian who claimed you as a dependent in 2000?

NO Go to the next question.

YES Stop here. You do not qualify for this credit.

5. Was the property you rented exempt² from property tax in 2000?

NO Go to the next question.

YES Stop here. You do not qualify for this credit.

6. Did you or your spouse claim the homeowner's property tax exemption³ anytime during 2000?

NO Skip question 7 and answer question 8.

YES Go to question 7.

7. Did you and your spouse maintain separate residences for the entire year in 2000?

YES The spouse that answered "yes" to question 6 may not claim this credit. If the other spouse alone could have answered "no" to question 6, that person qualifies for the credit and should complete question 8.

NO Stop here. You do not qualify for this credit.

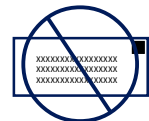
8. Use the following chart to find the amount of your credit based on the number of full months you were a resident of and rented property in California in 2000. Enter the amount on the line below and follow the instructions below the chart.
Note: If you answered "Yes" to question 7, use the amounts for single or married filing separate.

Number of months							
	6	7	8	9	10	11	12
Single or married filing separate ⁴	\$30	\$35	\$40	\$45	\$50	\$55	\$60
Married filing joint, head of household, or qualifying widow(er)	\$60	\$70	\$80	\$90	\$100	\$110	File Form 540

\$ _____

If this credit is the only special credit you are claiming, enter the amount on Form 540NR, line 40. If you are claiming other special credits in addition to this credit, go to "Step 6" of the instructions for Form 540NR.

Do Not Mail This Record



Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2000 which qualified you for this credit.

Street Address	City, State, and ZIP Code	Dates Rented in 2000 (From _____ to _____)
a _____		
b _____		

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

Name	Street Address	City, State, ZIP Code, and Telephone Number
a _____		
b _____		

¹ Military personnel. If you are not a legal resident of California, you do not qualify for this credit. However, your spouse may claim this credit if he or she was a resident, did not live in military housing during 2000, and is otherwise qualified.

² Property exempt from property taxes. You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.

³ Homeowner's property tax exemption. You do not qualify for this credit if you or your spouse received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse for the entire year and your spouse received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.

⁴ Married filing separate returns. If you and your spouse file separate returns, lived in the same rental property, and both qualify for this credit, one spouse may claim the full amount of this credit (\$120), or each spouse may claim half of the amount (\$60 each).

2000

California Adjustments - Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule directly behind Form 540NR, Side 2.

Name(s) as shown on return

Social security number

Part I Residency Information. You must complete all lines that apply to you and your spouse.**During 2000**

- | | Yourself | Spouse |
|---|----------|--------|
| 1 a I was domiciled in (enter state) | _____ | _____ |
| b I was in the military and stationed in (enter state or country) | _____ | _____ |
| 2 I became a California resident (enter the state of prior residence and date of move) | _____ | _____ |
| 3 I became a nonresident (enter new state of residence and date of move) | _____ | _____ |
| 4 I was a nonresident of California the entire year (enter state or country of residence) | _____ | _____ |
| 5 The number of days I spent in California (for any purpose) is: | _____ | _____ |
| 6 I owned a home/property in California (enter "Yes" or "No") | _____ | _____ |

Before 2000:

- | | | |
|---|-------|-------|
| 7 I was a California resident for the period of (enter dates) | _____ | _____ |
| 8 I entered California on (enter date) | _____ | _____ |
| 9 I left California on (enter date) | _____ | _____ |

Part II Income Adjustment Schedule**Section A — Income**

	A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions	C Additions See instructions	D Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7				
8 Taxable interest income	8				
9 Ordinary dividends	9				
10 State tax refund. Enter the same amount in column A and column B	10				
11 Alimony received	11				
12 Business income or (loss)	12				
13 Capital gain or (loss)	13				
14 Other gains or (losses)	14				
15 Total IRA distributions. See instructions. (a) _____ (b) _____					
16 Total pensions and annuities. See instructions. (a) _____ (b) _____					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17				
18 Farm income or (loss)	18				
19 Unemployment compensation	19				
20 Social security benefits (a) _____ (b) _____					
21 Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V e NOL from FTB 3805Z, FTB 3806, or FTB 3807 f Other (describe) _____	21	<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; padding-left: 5px; margin-right: 5px;"> a _____ b _____ c _____ d _____ e _____ f _____ </div> <div style="border-left: 1px solid black; padding-left: 5px; margin-right: 5px;"> a _____ b _____ c _____ d _____ e _____ f _____ </div> </div>	21	21	
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2 ... 22a					

Income Adjustment Schedule

Section B — Adjustments to Income

	A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions	C Additions See instructions	D Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22 b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E . 22b					
23 IRA deduction 23					
24 Student loan interest deduction 24					
25 Medical savings account deduction 25					
26 Moving expenses 26					
27 One-half of self-employment tax 27					
28 Self-employed health insurance deduction 28					
29 Keogh/self-employed SEP/SIMPLE plans 29					
30 Penalty on early withdrawal of savings 30					
31 a Alimony paid. (b) Enter recipient's: SSN _____ - _____ - _____ Full name _____ . 31a					
32 Add line 23 through line 31a in each column, A through E 32					
33 Total. Subtract line 32 from line 22b in each column, A through E. See instructions. 33					
34 Ratio. Divide line 33, column E by line 33, column D. Carry the decimal to five places. Then round it to four places by dropping amounts 4 and under (.44454 becomes .4445) and rounding up to the next number for amounts 5 and over (.44455 becomes .4446). This number may be greater than 1.0000. Enter the result here and on Form 540NR, line 25a. Note: If the result is zero or less, enter -0- on Form 540NR, line 25a 34					

Part III Adjustments to Federal Itemized Deductions

35 Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16) 35	
36 Enter total of federal Schedule A, line 5 (state and local income tax and State Disability Insurance) and line 8 (foreign taxes only) 36	
37 Subtract line 36 from line 35 37	
38 Other adjustments including California lottery losses. See instructions. Specify _____ 38	
39 Combine line 37 and line 38 39	

40 California itemized deductions

Is your federal AGI (Form 540NR, line 13)
more than the amount shown below for
your filing status?

Single or married filing separate \$124,246
Married filing joint or qualifying
widow(er) \$248,494
Head of household \$186,370

NO. Transfer the amount on line 39 to line 40.
YES. Complete the Itemized Deductions Worksheet
in the instructions for Schedule CA (540NR),
line 40.

Is the amount you entered on line 40 more
than your standard deduction below?

Single or married filing separate \$2,811
Married filing joint, head of household, or
qualifying widow(er) \$5,622

YES. Transfer the amount on line 40
to Form 540NR, line 18.
NO. Enter your **standard deduction** on
Form 540NR, line 18.

40 _____

2000

California Adjustments - Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule directly behind Form 540NR, Side 2.

Name(s) as shown on return

Social security number

Part I Residency Information. You must complete all lines that apply to you and your spouse.**During 2000**

- | | Yourself | Spouse |
|---|----------|--------|
| 1 a I was domiciled in (enter state) | _____ | _____ |
| b I was in the military and stationed in (enter state or country) | _____ | _____ |
| 2 I became a California resident (enter the state of prior residence and date of move) | _____ | _____ |
| 3 I became a nonresident (enter new state of residence and date of move) | _____ | _____ |
| 4 I was a nonresident of California the entire year (enter state or country of residence) | _____ | _____ |
| 5 The number of days I spent in California (for any purpose) is: | _____ | _____ |
| 6 I owned a home/property in California (enter "Yes" or "No") | _____ | _____ |

Before 2000:

- | | | |
|---|-------|-------|
| 7 I was a California resident for the period of (enter dates) | _____ | _____ |
| 8 I entered California on (enter date) | _____ | _____ |
| 9 I left California on (enter date) | _____ | _____ |

Part II Income Adjustment Schedule**Section A — Income**

	A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions	C Additions See instructions	D Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7				
8 Taxable interest income	8				
9 Ordinary dividends	9				
10 State tax refund. Enter the same amount in column A and column B	10				
11 Alimony received	11				
12 Business income or (loss)	12				
13 Capital gain or (loss)	13				
14 Other gains or (losses)	14				
15 Total IRA distributions. See instructions. (a) _____ (b) _____					
16 Total pensions and annuities. See instructions. (a) _____ (b) _____					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17				
18 Farm income or (loss)	18				
19 Unemployment compensation	19				
20 Social security benefits (a) _____ (b) _____					
21 Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V e NOL from FTB 3805Z, FTB 3806, or FTB 3807 f Other (describe) _____	21	<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; padding-left: 5px; margin-right: 5px;"> a _____ b _____ c _____ d _____ e _____ f _____ </div> <div style="border-left: 1px solid black; padding-left: 5px; margin-right: 5px;"> a _____ b _____ c _____ d _____ e _____ f _____ </div> </div>	21	21	
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2 ... 22a					

Income Adjustment Schedule

Section B — Adjustments to Income

	A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions	C Additions See instructions	D Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22 b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E . 22b					
23 IRA deduction 23					
24 Student loan interest deduction 24					
25 Medical savings account deduction 25					
26 Moving expenses 26					
27 One-half of self-employment tax 27					
28 Self-employed health insurance deduction 28					
29 Keogh/self-employed SEP/SIMPLE plans 29					
30 Penalty on early withdrawal of savings . . 30					
31 a Alimony paid. (b) Enter recipient's: SSN _____ - _____ - _____ Full name _____ . 31a					
32 Add line 23 through line 31a in each column, A through E 32					
33 Total. Subtract line 32 from line 22b in each column, A through E. See instructions. 33					
34 Ratio. Divide line 33, column E by line 33, column D. Carry the decimal to five places. Then round it to four places by dropping amounts 4 and under (.44454 becomes .4445) and rounding up to the next number for amounts 5 and over (.44455 becomes .4446). This number may be greater than 1.0000. Enter the result here and on Form 540NR, line 25a. Note: If the result is zero or less, enter -0- on Form 540NR, line 25a 34 _ . _ _ _ _					

Part III Adjustments to Federal Itemized Deductions

35 Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16) 35	
36 Enter total of federal Schedule A, line 5 (state and local income tax and State Disability Insurance) and line 8 (foreign taxes only) 36	
37 Subtract line 36 from line 35 37	
38 Other adjustments including California lottery losses. See instructions. Specify _____ 38	
39 Combine line 37 and line 38 39	

40 California itemized deductions

Is your federal AGI (Form 540NR, line 13)
more than the amount shown below for
your filing status?

Single or married filing separate \$124,246
Married filing joint or qualifying
widow(er) \$248,494
Head of household \$186,370

NO. Transfer the amount on line 39 to line 40.
YES. Complete the Itemized Deductions Worksheet
in the instructions for Schedule CA (540NR),
line 40.

Is the amount you entered on line 40 more
than your standard deduction below?

Single or married filing separate \$2,811
Married filing joint, head of household, or
qualifying widow(er) \$5,622

YES. Transfer the amount on line 40
to Form 540NR, line 18.
NO. Enter your **standard deduction** on
Form 540NR, line 18.

40 _____

Instructions for Schedule CA (540NR)

These instructions are based on the Internal Revenue Code (IRC) as of January 1, 1998, and the California Revenue and Taxation Code (R&TC).

What's Changed?

The California legislature enacted SB 615 (Stats. 2004 CH. 388), which makes California law compatible with the Servicemembers Civil Relief Act (Public Law 108-189). This means that servicemembers domiciled outside of California, and their spouses, may exclude the member's military compensation from gross income when computing the tax rate on nonmilitary income.

Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay in California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California.

Amended Returns – If you are an active duty military member domiciled outside California and you included your military compensation in income from all sources, you may file an amended return for tax years with an open statute of limitations. Get FTB Publication 1032, Tax Information for Military Personnel and Form 540X, Amended Individual Income Tax Return, for additional information.

General Information

Differences Between California and Federal Law

In general, California tax law conforms to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal tax law. California has not conformed to most of the changes made to the IRC by the federal Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (Public Law 105-206) and has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277), the Miscellaneous Trade and Technical Corrections Act of 1999 (Public Law 106-36), and the Ticket to Work and Work Incentives Improvement Act of 1999 (Public Law 106-170).

New differences between California and federal law for 2000:

- Education assistance. See the instructions for line 7.
- Interest received in conjunction with the refund of the smog impact fee. See the instructions for line 8.
- Reparation payments for individuals who were required to perform forced or slave labor during World War II. See the instructions for line 21f.

California law does not conform to federal law for:

Material participation in rental real estate activities. Beginning in 1994, and for federal purposes only, rental real estate activities conducted by persons in a real property business are not automatically treated as passive activities. Get form FTB 3801, Passive Activity Loss Limitations, for more information.

California law is the same as federal law in the following areas:

IRC Section 179 expense deduction. The maximum deduction amount is \$20,000 for 2000.

Self-employed health insurance deduction. The percentage for 2000 is 60%.

Roth IRAs. The contribution rules and distribution rules follow federal law.

Purpose

Use this schedule to identify income being taxed by California; and to compute the ratio of your **California adjusted gross income (AGI) to total AGI from all sources using California law**; and to adjust your federal itemized deductions using California law. The parts of the ratio are defined as follows:

- **Total AGI from all sources using California law** is all of your income from all sources, including income from within and outside California. Compute your total AGI from all sources by adjusting federal AGI for the differences between federal and California law.
- **California AGI** is:
 - ◆ All income from all sources (inside and outside California) for any part of the year during which you were a California resident; and
 - ◆ All income from California sources while you were a nonresident of California.

Once you compute the ratio, transfer the ratio to Form 540NR to determine your California nonresident or part-year resident tax liability.

Specific Line Instructions for PART I Residency Information

Answer all the questions in this part for you and your spouse. If a question does not apply, enter "N/A" on the line for the answer. For more information get:

- FTB Pub. 1031, Guidelines for Determining Resident Status; and
- FTB Pub. 1032, Tax Information for Military Personnel

Line 1 – Domicile and military

If you served in the military, your state of domicile is generally the state where you were living when you first entered military service. If you were not in the military, your domicile is the place you consider your permanent home, the place to which you, whenever absent, intend to return.

Line 5 – The number of days I spent in CA

The total number of days in California should include all days in California for any purpose including residency, business, and vacation.

Specific Line Instructions for PART II Income Adjustment Schedule

Column A — Federal Amounts

Enter all taxable amounts shown on your federal return on the corresponding lines in column A. If you are married filing separate under either exception described in the instructions for Form 540NR and are filing a separate California return, enter in column A the amounts you would have reported on a separate federal return. Attach a statement to the return showing how the income and expenses were split between you and your spouse.

Line 7 through Line 21

Enter on line 7 through line 21 the same amounts you entered on federal Form 1040, line 7 through line 21 (or Form 1040A, line 7 through line 14b; Form 1040EZ, line 1, line 2,

and line 3; or Form 1040NR, line 8 through line 21 for the same types of income).

Also enter the following if applicable:

- The total IRA distribution received on line 15(a);
- The total pension or annuity distribution received on line 16(a); and
- The total social security retirement benefit received on line 20(a).

If you used Form 1040A, refer to line 11a, line 12a, and line 14a. If you used Form 1040NR, refer to line 16a and line 17a.

Line 22a – Total

Combine the amounts on line 7 through line 21. Enter the total on line 22a. This number should be the same as the amount on federal Form 1040, line 22 (or Form 1040A, line 15; Form 1040EZ, line 4; or Form 1040NR, line 23).

Line 22b – Balance Carried Forward

Enter on line 22b the total from Side 1, line 22a, column A.

Line 23 through Line 30

Enter the same amounts you entered on federal Form 1040, line 23 through line 30; Form 1040A, line 16 and line 17; or Form 1040NR, line 24 through line 30.

Line 31a and Line 31b

Enter on line 31a the same amount you entered on federal Form 1040, line 31a. Enter on line 31b the social security number and full name of the person to whom you paid alimony.

Line 32

Add line 23 through line 31a. This amount should be the same as the amount on federal Form 1040, line 32 (or Form 1040A, line 18; or Form 1040NR, line 32). However, if you made any of the adjustments described in the instructions for federal Form 1040, line 32, or if you claimed the foreign housing deduction from federal Form 2555, Foreign Earned Income, or Form 2555-EZ, Foreign Earned Income Exclusion, enter the amount from Form 1040, line 32 on this line.

If you used Form 1040NR and reported an amount on Form 1040NR, line 31 for excluded scholarship and fellowship grants, enter the amount from Form 1040NR, line 32 on this line.

Line 33 – Total

Subtract line 32 from line 22b. This amount should be the same as the amount on federal Form 1040, line 33 (or Form 1040A, line 19; or Form 1040EZ, line 4; or Form 1040NR, line 33).

Column B and Column C — Subtractions and Additions

Use these columns to enter subtractions and additions to federal amounts in column A that are necessary because of the differences between California and federal law. Enter all amounts on line 7 through line 32 as positive numbers.

Do not enter in column B or column C income earned outside California during periods of nonresidency.

Note: If you are a nonresident alien, use column B and column C to adjust federal AGI to include income from all sources, even if you were not required to report it on your federal return. California does not have special rules limiting total AGI from all sources to U.S. source or effectively connected income of nonresident aliens.

You may need one of the following FTB publications to complete column B and column C:

- 1001, Supplemental Guidelines to California Adjustments;
- 1005, Pension and Annuity Guidelines;
- 1031, Guidelines for Determining Resident Status; or
- 1032, Tax Information for Military Personnel.

To order a publication or form, see the back cover of your tax booklet.

Line 7 – Wages, Salaries, Tips, etc.

Generally, you will not make any adjustments on this line. If you did not receive any of the following types of income, make no entry on this line in either column B or column C.

Active duty military pay. Special rules apply to active duty military taxpayers. Get FTB Pub. 1032 for more information.

Military Pay Adjustment. Compensation for military service of a servicemember domiciled outside of California is exempt from California tax. It is excluded from adjusted gross income from all sources.

If you are an active duty military member domiciled outside of California, you may claim an adjustment for your active duty military pay.

To claim your adjustment, write "MPA" to the left of column A and enter the amount of your active duty military pay in column B. You will also exclude this amount from column E. Please attach a copy of your W-2, reflecting your military compensation, to your return.

Ride-sharing benefits or sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act. California excludes these items from income. Enter in column B the amount of these benefits included in the amount in column A.

Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also). If you excluded this income from your federal return, enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion under IRC Section 911, see the instructions for line 21. Get FTB Pub. 1001 for more information.

Exclusion for compensation from exercising a California Qualified Stock Option (CQSO). To be eligible for this exclusion your earned income from the corporation granting the CQSO must be \$40,000 or less; the market value of the options granted to you must be \$100,000 or less; the total number of shares must be 1,000 or less; and the corporation issuing the stock must designate that the stock issued is a California qualified stock option at the time the option is granted. If you included in federal income an amount qualifying for this exclusion, enter that amount in column B.

Employer-provided meals. California law has not conformed to the federal provision that allows employees to exclude (and employers to deduct) the value of meals solely because the meals were provided to more than 50% of the employees. Check with your employer if you think that this might apply to you. If it does, enter in column C the amount of these benefits that were excluded for federal tax purposes.

Education Assistance. Generally, California and federal law are the same regarding the exclusion from wages, up to \$5,250, for employer-provided education assistance. However, included as qualified expenses for California purposes, are the expenses for an employee to take graduate level courses in pursuit of a law, business, medical, or other advanced academic or professional degree. The graduate level courses

must have begun on or after 1/1/00. Under federal law, graduate level courses do not qualify for the exclusion.

Enter in column B the qualified expenses paid or incurred by your employer for you to take such graduate level courses.

Line 8 – Taxable Interest Income

If you did not receive any of the kinds of income listed below, do not make an entry on this line in either column B or column C. Otherwise, enter in column B, the interest that you received from:

- U.S. saving bonds (except for interest from series EE U.S. savings bonds issued after 1989 that qualified for the Education Savings Bond Program exclusion);
- U.S. Treasury Bills, notes and bonds;
- Any other bonds or obligations of the United States and its territories; and
- The state of California in conjunction with the refund of the smog impact fee if you were not allowed to deduct the smog impact fee when it was paid.

Get FTB Pub. 1001 if you received interest income from the following sources:

- Loans made in an enterprise zone (EZ), or the former Los Angeles Revitalization Zone (LARZ); or
- Items listed above passed through to you from S corporations, trusts, partnerships, or limited liability companies (LLCs).

Do not make entries in either column B or column C for interest you earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities.

Enter in column C, the interest you identified as tax-exempt interest on your federal Form 1040 (or 1040A), line 8b; or Form 1040NR, line 9b; and which you received from:

- Non-California state bonds;
- Non-California municipal bonds issued by a county, city, town, or other local government unit;
- Obligations of the District of Columbia issued after December 27, 1973; and
- Non-California bonds if the interest was passed through to you from S corporations, trusts, partnerships, or LLCs.

Line 9 – Ordinary dividends

Generally, you will not make an adjustment on this line. However, certain mutual funds are qualified to pay "exempt-interest dividends" if at least 50% of their assets consist of tax-exempt government obligations. The portion of the exempt-interest dividend income that is tax-exempt for federal purposes will be shown on your annual statement from the mutual fund. The federal information will be correct for California if the exempt-interest dividends are from California state or local obligations.

If the California exempt-interest amount is more than the federal exempt-interest amount, enter the difference in column B.

Get FTB Pub. 1001 if you received dividend income from:

- Noncash patronage dividends from farmers' cooperatives or mutual associations;
- A federal S corporation that is a California C corporation;
- A controlled foreign corporation;
- Distribution of pre-1987 earnings from S corporations; or
- Undistributed capital gains for regulated investment company (RIC) shareholders.

Line 10 – State Tax Refund

California does not tax the state income tax refund you received in 2000. Enter in column B, the amount of state tax refund you entered in column A.

Line 11 – Alimony Received

If you are a nonresident alien and received alimony that was not included in your federal income, enter the alimony on this line in column C. Otherwise, make no entry on this line.

Line 12 – Business Income or (Loss)

You may need to adjust federal business income or loss you reported in column A because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis you use to figure California depreciation may be different from the amount used for federal purposes. Adjustments are figured on form FTB 3885A, Depreciation and Amortization Adjustments, and are most commonly necessary because of the following:

- **Before January 1, 1987,** California did not allow depreciation under the federal accelerated cost recovery system. You must continue to figure California depreciation for those assets in the same manner as prior years.
- **On or after January 1, 1987,** California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. Refer to the bulleted list below.

Use form FTB 3801, Passive Activity Loss Limitations (PALS), to figure the total adjustment for line 12 if you have:

- One or more passive activities that produce a loss; or
- One or more passive activities that produce a loss and any nonpassive activity reported on federal Schedule C.

Use form FTB 3885A to figure the total adjustment for line 12 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses); or
- Passive activities that produce gains.

Get FTB Pub. 1001 for more information about:

Income related to:

- Business, trade, or profession carried on within California that is an integral part of a unitary business carried on both within and outside California; or
- Pro-rata share of income received from a controlled foreign corporation by a U.S. shareholder.

Basis adjustments related to:

- Property acquired prior to becoming a California resident;
- Sales or use tax credit for property used in an EZ, Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or former LARZ;
- Reduced recovery periods for fruitbearing grapevines replaced in a California vineyard on or after 1/1/92 as a result of phylloxera infestation or on or after 1/1/97 as a result of Pierce's disease;
- Expenditures for tertiary injectants;
- Property placed in service on an Indian reservation after 1/1/94, and before 12/31/2003;
- Amortization of pollution control facilities;
- Discharge of real property business indebtedness;
- Employer-paid child care program;
- Employer-paid child care plan;
- Vehicles used in an employer-sponsored ridesharing program;

- An enhanced oil recovery system;
- The cost of making a business accessible to disabled individuals;
- Property for which you received an energy conservation subsidy from a public utility on or after 1/1/95, and before 1/1/97; or
- Research and experimental expenditures.

Business expense deductions related to:

- Wages paid in an EZ, LAMBRA, Manufacturing Enhancement Area (MEA), or TTA;
- Certain employer costs for employees who are also enrolled members of Indian tribes;
- Abandonment or tax recoupment fees for open-space easements and timberland preserves;
- Club dues or payments made to a club which restricts membership or the use of its services or facilities on the basis of age, sex, race, religion, color, ancestry, or national origin;
- Lobbying expenses denied under IRC Section 162;
- Business located in an EZ, LAMBRA, or TTA;
- Research expense;
- Employer wage expense for the Work Opportunity Credit and Welfare-to-Work Credit;
- Pro-rata share of deductions received from a controlled foreign corporation by a U.S. shareholder;
- Interest paid on indebtedness in connection with company-owned life insurance policies;
- Premiums paid on life insurance policies, annuities or endowment contracts issued after 6/8/97 where the owner of the business is directly or indirectly a policy beneficiary; or
- Meals provided to more than 50% (but less than 100%) of employees on the employment premises for the employer's convenience.

Line 13 – Capital Gain or (Loss)

Generally, you will not make any adjustments on this line if you do not have any of the items listed below. Use Schedule D, California Capital Gain or Loss Adjustment, only if you have differences from:

- Gain on the sale of qualified small business stock which qualifies for the gain exclusion under IRC Section 1202;
- Basis amounts resulting from differences between California and federal law in prior years;
- Gain or loss on stock and bond transactions;
- Installment sale gain reported on form FTB 3805E, Installment Sale Income;
- Gain on the sale of personal residence where depreciation was allowable;
- Flow-through gain or loss from partnerships, fiduciaries, S corporations, or LLCs; or
- Capital loss carryover from your 1999 California Schedule D.

Get FTB Pub. 1001 for more information about:

- Disposition of S corporation stock acquired before 1987;
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specified entities maintaining housing for low-income residents;
- Undistributed capital gain for regulated investment company (RIC) shareholders;
- Gain or loss on the sale of property inherited before 1/1/87; or
- Capital loss carrybacks.

Line 14 – Other Gains or (Losses)

Generally, you will not make any adjustments on this line. However, the California basis of your other assets may not be the same as the federal basis due to differences between California and federal law. Therefore, you may have to adjust the amount of other gains or losses. Get Schedule D-1, Sales of Business Property.

Line 15 – Total IRA Distributions

Generally, you will not make any adjustments on this line. However, there may be significant differences in the taxable amount of a distribution (including a distribution from conversion of a traditional IRA to a Roth IRA), depending on when you made your contributions to the IRA. Differences may also occur if you changed your residency status after you first began making contributions to your IRA or if your California IRA deductions were different from your federal deductions because of differences between California and federal self-employment income.

If the taxable amount using California law is:

- Less than the amount taxable under federal law, enter the difference in column B; or
- More than the amount taxable under federal law, enter the difference in column C.

Get FTB Pub. 1005 for more information and worksheets for figuring the adjustment to enter on this line, if any.

Education (Ed) IRA – If column A includes a taxable distribution from an Ed IRA, you may owe additional tax on that amount. Get form FTB 3805P, Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs.

Line 16 – Total Pensions and Annuities

Generally, you will not make any adjustments on this line. However, if you received tier 2 railroad retirement benefits or partially taxable distributions from a pension plan, you may need to make an adjustment.

If you received a federal Form RRB 1099-R for railroad retirement benefits and included all or part of these benefits in taxable income in column A, enter the taxable benefit amount in column B.

If you began receiving a retirement annuity between 7/1/86 and 1/1/87, and elected to use the three-year rule for California purposes and the annuity rules for federal purposes, enter in column C the amount of the annuity payments you excluded for federal purposes.

Line 17 – Rental Real Estate, Royalties, Partnerships, S corporations, Trusts, etc.

You may need to adjust your federal income or loss that you reported in column A because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis you use to figure California depreciation may be different from the recovery period or amount used for federal purposes. For more information, see the instructions for Schedule CA (540NR), line 12.

Use form FTB 3801, Passive Activity Loss Limitations (PALS), to figure the total adjustment for line 17 if you have:

- One or more passive activities that produce a loss; or
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule E.

Use form FTB 3885A, Depreciation and Amortization Adjustments, to figure the total adjustment for line 17 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses); or
- Passive activities that produce gains.

Note: LLCs that are classified as partnerships for California purposes and limited liability partnerships (LLPs) are subject to the same rules as other partnerships. LLCs report distributive items to members on Schedule K-1 (568), Member's Share of Income, Deductions, Credits, etc. LLPs

report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc.

Get FTB Pub. 1001 for more information about accumulation distributions to beneficiaries for which the trust was not required to pay California tax because the beneficiary's interest was contingent.

Line 18 – Farm Income or Loss

You may need to adjust the federal income or loss you report in column A because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or the basis you should use to figure California depreciation may be different from the amount used for federal purposes. For more information about the types of income and adjustments that often require adjustments, see the instructions for Schedule CA (540NR), line 12.

Use form FTB 3801, Passive Activity Loss Limitations (PALS), to figure the total adjustment for line 18 if you have:

- One or more passive activities that produce a loss; or
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule F.

Use form FTB 3885A, Depreciation and Amortization Adjustments, to figure the total adjustment for line 18 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses); or
- Passive activities that produce gains.

Line 19 – Unemployment Compensation

California does not tax unemployment compensation. Enter on line 19, column B, the amount of unemployment compensation shown in column A.

Line 20 – Social Security Benefits

California does not tax social security benefits or equivalent tier 1 railroad retirement benefits. Enter in column B the amount of social security benefits or equivalent tier 1 railroad retirement benefits shown in column A.

Line 21 – Other Income

a. California Lottery Winnings

California does not tax California lottery winnings. Enter in column B the amount of California lottery winnings included in the federal amount on line 21 in column A.

Note: Do not include lottery winnings from other states. They are taxable to California.

b. Disaster Loss Carryover from FTB 3805V

If you have a California disaster loss carryover from your 1999 form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations, enter that amount as a positive number in column B.

c. Federal NOL Deduction from Form 1040, line 21

If the amount on line 21 in column A includes a federal NOL deduction, enter the amount of the federal NOL deduction as a positive number in column C. Get form FTB 3805V to figure the allowable California NOL deduction.

d. NOL Carryover from FTB 3805V

The allowable NOL carryover under California law is different from the allowable NOL carryover under federal law. Use form FTB 3805V to figure the allowable California NOL deduction, and enter it as a positive number in column B.

Note: If your 1999 form FTB 3805V has both disaster loss carryovers and NOL carryovers,

you will need to separately state these two amounts. See line 21b, for disaster loss carryovers.

e. NOL Deduction from FTB 3805Z, FTB 3806, or FTB 3807

Enter in column B the total NOL deduction figured on the following forms.

- FTB 3805Z, Enterprise Zone Deduction and Credit Summary, line 4b; or
- FTB 3806, Los Angeles Revitalization Zone Deduction and Credit Summary, line 2b; or
- FTB 3807, Local Agency Military Base Recovery Area (LAMBRA) Deduction and Credit Summary, line 4b.

f. Other (describe)

Reward from a crime hotline. Enter in column B the amount of a reward authorized by a government agency, that you received from a crime hotline established by a government agency or nonprofit organization and that is included in the amount on line 21 in column A.

Note: You may not make this adjustment if you are an employee of the hotline or someone who sponsors rewards for the hotline.

Payments for alternative transportation (free or subsidized parking, alternative commute methods, monthly transit passes, etc.). Enter in column B the amount that you received from your employer, other than salaries or wages, for participating in an alternative transportation method and that is included in the amount on line 21 in column A. For more information, get FTB Pub. 1001.

Federal foreign income or housing exclusion. Enter in column C the amount deducted from federal income on Form 1040, line 21.

Beverage container recycling income. Enter in column B the amount of this type of income that you included in the amount on line 21 in column A.

Rebates from water agencies or suppliers. Enter in column B the amount of this type of income that you included in the amount on line 21 in column A.

Original issue discount (OID) for debt instruments issued in 1985 and 1986. In the year of sale or other disposition, you must recognize the difference between the amount reported on your federal return and the amount reported for California purposes. **Issuers:** Enter the difference between the federal deductible amount and the California deductible amount on line 21f in column B. **Holders:** Enter the difference between the amount included in federal gross income and the amount included for California purposes on line 21f in column C.

Foreign income of nonresident aliens. Adjust federal income to reflect worldwide income computed under California law. Enter losses from foreign sources in column B. Enter foreign source income in column C.

Cost-share payments received by forest landowners. Enter in column B the cost-share payments received from the Department of Forestry and Fire Protection under the California Forest Improvement Act of 1978 or from the United States Department of Agriculture, Forest Service, under the Forest Stewardship Program and the Stewardship Incentives Program, pursuant to the Cooperative Forestry Assistance Act.

Qualified prizes with cash options. Enter in column C the lump-sum award or the value of an annuity awarded that was not included in federal gross income due to the special rule for cash options for receipt of qualified prizes.

Medical Savings Account (MSA) or Medicare + Choice MSA. If column A includes a taxable distribution from an MSA, you may owe additional tax on that amount. Get form FTB 3805P, Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs.

Reparation payments for individuals who were required to perform forced or slave labor during World War II.

California law provides an income exclusion for any amounts received as reparation payments paid by the German Foundation known as Remembrance, Responsibility, and the Future, or any other source of humanitarian reparations made for purposes of redressing the injustice done to persons who were required to perform slave or forced labor during World War II. Enter in column B the amount of reparation payments included in the amount on line 21.

Line 22a – Total

Add line 7 through line 21f in column B and column C. Enter the totals on line 22a.

Line 22b – Balance Carried Forward

Enter the totals from Side 1, line 22a, column B and column C.

Line 23 through Line 30

Do not enter adjustments on these lines. California law is the same as federal law.

Line 31a – Alimony Paid

If you are a nonresident alien and you did not deduct alimony on your federal return, enter the amount you paid on this line in column C.

Line 32

Add line 23 through line 31a in column B and column C. Enter the totals on this line in the appropriate columns.

If you claimed the foreign housing deduction, include that amount in the total you enter in column B, line 32. Enter the amount and "Form 2555" or "Form 2555-EZ" on the dotted line next to line 32.

Line 33 – Total

Subtract line 32 from line 22b in column B and column C. Enter the totals on this line in the appropriate column.

Column D — Total Amounts Using California Law

Use this column to show the amount remaining after adjustments (subtractions or additions).

For each line, 7 through 33:

1. Subtract the amounts in column B from the amounts in column A.
2. Add the amounts in column C to the result of the calculation made in 1 above.
3. Enter the total in column D.

Note: In some cases the total on line 33 in column B or column C will be a negative number. Please read the caution note when you get to line 34.

Line 21 – Other Income

If you made any adjustments on line 21 in column B or column C:

- Step 1 Add the adjustments in column B, lines a, b, d, e, and f.
- Step 2 Subtract that total from line 21, column A.

Step 3 Add the adjustments in column C, lines c and f.

Step 4 Add that total to the result of Step 2: then continue as instructed above for all other lines.

Column E — California Amounts

In this column, identify all items of adjusted gross income derived from all sources while you were a California resident and all items of adjusted gross income derived from California sources while you were a nonresident.

At the end of this column you will compute the ratio of the California adjusted gross income (line 33, column E) to the total adjusted gross income from all sources (line 33, column D). You will use the resulting decimal amount to determine your California tax.

Refer to instructions for each line below to be sure you are including the right amounts.

Line 7 – Wages, Salaries, Tips, Etc.

Enter all wages, salaries, tips, and other compensation you earned while you were a California resident. And, if you performed work in California while you were a nonresident, include the portion of wages or other compensation earned in California. Airline employees and Interstate Rail and Motor Carrier employees, get FTB Pub. 1031 for more information.

Line 8 – Taxable Interest Income

Enter the interest that you received while you were a California resident. For more information, refer to the instructions for column B and column C, line 8.

Line 9 – Ordinary Dividends

Enter all dividends you received while you were a California resident. Include dividends you received from federal S corporations that have elected to be treated as C corporations for California tax purposes.

Line 11 – Alimony Received

Enter the alimony that you received while you were a California resident.

Line 12 – Business Income or (Loss)

Enter the total amount of profits or losses (including losses allowed from passive activities) from all businesses you conducted while you were a California resident and from all businesses you conducted in California while you were a nonresident of California.

If, as a nonresident you derived income from a business, trade, or profession conducted partly within California and partly outside California, only income from the part conducted within California is considered California source income that you must report on this line in column E. If there is any business relationship between the parts within and outside California (flow of goods, etc.), you must apportion the gross income or loss from the entire business. To determine the portion of income or loss from businesses engaged in multistate activities that you must report in column E, use the apportionment formula described in Schedule R, Apportionment and Allocation of Income.

Line 13 – Capital Gain or (Loss)

Enter your capital gains and losses from all sources while you were a California resident and from sources within California while you were a nonresident.

Line 14 – Other gains or (losses)

Enter your gains or losses (including losses allowed from passive activities) from all sources while you were a resident and from sources within California while you were a nonresident.

Line 15 – Total IRA Distributions (Taxable Amount)

Enter only the taxable portion of IRA distributions you received while you were a California resident. California does not tax qualified retirement income received by a nonresident after December 31, 1995. For more information, get FTB Pub. 1005, Pension and Annuity Guidelines. Include regular distributions, premature distributions, and any other money or property you received from your IRA account or annuity. The entry you make on line 15 is determined by:

- A change in your residency status during 2000, in the case of traditional IRAs and Roth IRAs; and
- Your residency status at the time you received the distribution, in the case of an Education (Ed) IRA.

Traditional and Roth IRA – Refer to FTB Pub. 1005.

Ed IRA – If you reported a taxable Ed IRA distribution in column A, and you were a:

- Resident when you received it, include the entire Ed IRA distribution on line 21, column E. Then get form FTB 3805P, Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs, to figure any additional tax due on this amount.
- Nonresident when you received it, enter zero on line 21, column E.

Line 16 – Total Pensions and Annuities (Taxable Amount)

Enter the portion of your taxable pension and annuity income you received only while you were a resident of California. California does not tax qualified retirement income received by a nonresident after December 31, 1995. For more information, get FTB Pub. 1005, Pension and Annuity Guidelines.

Line 17 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc.

Enter your 2000 profit or loss (including losses allowed from passive activities) from all rents, royalties, partnerships, S corporations, LLCs, estates, and trusts that occurred while you were a California resident **and** profit or loss related to property or business located in California while you were a nonresident of California.

If you owned an interest in a partnership, an LLC characterized as a partnership, or an S corporation and you were a California resident on the last day of the partnership's or LLC's taxable year or S corporation's taxable year, you must include your entire distributive share of the partnership's or LLC's profit or loss, or your entire pro-rata share of the S corporation's profit or loss.

If you were a nonresident of California on the last day of the partnership's or LLC's taxable year, or S corporation's taxable year, include the portion of your distributive share of the profit or loss derived from California sources from the partnership or the LLC, or your pro-rata share of the profit or loss derived from California sources from the S corporation.

Your Schedule K-1 (100S, 541, 565, or 568) will indicate the amount of partnership, S corporation, estate, trust, or LLC profit or loss derived from California sources.

Line 18 – Farm Income or (Loss)

Enter your profit or loss (including losses allowed from passive activities) from all farming activity while you were a California resident **and** for farming activity conducted in California while you were a nonresident of California.

Line 21 – Other Income

Enter the amounts derived from California sources or which you accrued, earned, or received while you were a California resident that are not included in line 7 through line 18 of column E.

Medical Savings Account (MSA) or Medicare + Choice MSA Distribution – If you reported a taxable MSA distribution in column A, the amount you must include on line 21 depends on your residency status at the time you received the distribution. If you were a:

- **Resident**, include the entire MSA distribution on line 21, column E. Then get form FTB 3805P, Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs, to figure any additional tax due on this amount.
- **Nonresident**, enter zero on line 21, column E.

Line 22a – Total

Add line 7 through line 21 in column E. Enter the result on this line.

Line 22b – Balance Carried Forward

Enter the total from Side 1, line 22a, column E on this line.

Line 23 and Line 29 – IRA, Keogh, SEP, and SIMPLE Deduction

The amount of the California deduction for IRA, Keogh, SEP, and SIMPLE contributions is the same as the federal deduction. However, the deduction may be limited by your California compensation or by your California self-employment income.

Example: Susan moved into California on December 1. She made contributions to her IRA and claimed a deduction of \$2,000 on her federal return. Her California wages were \$500. Her allowable deduction is the lesser of:

- The federal deduction of \$2,000; or
- The California compensation of \$500.

Therefore, she must enter \$500 on line 23 of column E. She will have made no entry in column B or column C.

Keogh and SEP deductions are limited to a percentage of the federal deduction. That percentage is the ratio of:

Self-employment income reported in column E = California ratio

Total self-employment income reported in column D

Get FTB Pub. 1005 for more information.

Line 24 – Student Loan Interest Deduction

California law and federal law are the same for the student loan interest deduction. However, for purposes of figuring California sourced income, the deduction will be limited to a percentage of the federal deduction. That percentage is the ratio of:

CA AGI (column E, line 33) figured without the deduction = California ratio

Total AGI (column D, line 33) figured without the deduction

Multiply your federal deduction by the California ratio described above and enter the result on line 24, column E.

Line 25 – Medical Savings Account (MSA) Deduction

The amount of the California deduction for an MSA contribution is the same as the federal deduction. However, it is limited to a percentage

of the federal deduction. The percentage is the ratio of:

Compensation* reported in column E = California ratio
Compensation* reported in column D

*Compensation includes self-employment income.

Multiply your federal deduction by the California ratio described above and enter the result on line 25, column E.

Line 26 – Moving Expenses

California law and federal law are the same for moving expenses. If you moved:

- Into California in connection with your new job, enter the amount from column A, line 26, in column E, line 26.
- Out of California in connection with your new job, enter zero on line 26.

Exception: If you moved out of California in connection with your new job and received compensation from that job attributable to a California source, your moving expense adjustment will be limited by the ratio of California source compensation from the new job to total compensation from the new job.

Line 27 – One-half of Self-Employment Tax

If you claimed a deduction in column A for self-employment tax paid, your California deduction is limited to a percentage of the federal deduction. That percentage is the ratio of:

Self-employment income reported in column A from all sources while a CA resident	+	Self-employment income reported in column A from CA sources while a nonresident
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Total self-employment income reported in column A

Multiply your federal deduction by the California ratio described above and enter the result on line 27, column E.

Line 28 – Self-Employed Health Insurance Deduction

If you claimed a deduction in column A for payments you made to a health insurance plan while you were self-employed, your California deduction is limited to a percentage of the federal deduction. That percentage is the ratio of:

Total self-employment income reported in column E = California ratio

Total self-employment income reported in column D

Multiply your California deduction on line 28, column D by the California ratio described above and enter the result on line 28, column E.

Line 30 – Penalty on Early Withdrawal of Savings

Enter the interest penalties charged to you while you were a California resident.

Line 31a – Alimony Paid

Enter alimony or separate maintenance payments that you made while you were a California resident.

Line 32 – Add line 23 through line 31a in column E. Enter the result on this line.

Line 33 – Total

Subtract line 32 from line 22b in column E. This is your California adjusted gross income (AGI). Enter the result on this line. Also enter this amount on Form 540NR, Side 1, line 20.

Line 34 – Ratio

Ratio = $\frac{\text{California AGI}}{\text{Total AGI from all sources}}$

Divide the amount on line 33, column E by the amount on line 33, column D. Enter the result on this line and on Form 540NR, Side 1, line 25a.

Also, transfer the amounts from:

- Line 33, column B to Form 540NR, Side 1, line 14;
- Line 33, column C to Form 540NR, Side 1, line 16; and
- Line 33, column E to Form 540NR, Side 1, line 20.

Caution: If the amount on Schedule CA (540NR) line 33:

- **Column B** is a negative number, do not transfer it to Form 540NR, line 14. Instead, transfer the amount as a positive number to Form 540NR, line 16; or
- **Column C** is a negative number, do not transfer it to Form 540NR, line 16. Instead, transfer the amount as a positive number to Form 540NR, line 14.

Specific Line Instructions for PART III Adjustments to Federal Itemized Deductions

Line 35 – Federal Itemized Deductions

Enter the total amount of itemized deductions from your federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16.

Note: If you are a nonresident military servicemember domiciled outside of California, refigure your federal Schedule A, line 4 and line 26 amounts, by excluding your military compensation from federal AGI before computing California Schedule A amounts. Include the refigured amounts for federal Schedule A, line 4 and line 26 in the amount entered on Schedule CA (540NR), line 35.

Important: If you did not itemize deductions on your federal tax return but will itemize deductions on your California return, first complete federal Schedule A. Then complete Schedule CA (540NR), Part III, line 35 through line 40. Attach a copy of federal Schedule A to your Form 540NR.

Line 36 – State, Local, and Foreign Income Taxes

Add the following amounts from federal Schedule A (Form 1040) and enter on line 36:

- Line 5, state and local income tax (including limited partnership tax and income or franchise tax paid by corporations), and State Disability Insurance (SDI); and
- Line 8, foreign income taxes.

Line 38 – Other Adjustments

Adoption-related Expenses

If you deducted adoption-related expenses on your federal Schedule A and are claiming the adoption cost credit on your Form 540NR, enter the amount of the adoption cost credit claimed as a negative number on line 38.

Mortgage Interest Credit

If you reduced your federal mortgage interest deduction by the amount of your mortgage interest credit (from federal Form 8396, Mortgage Interest Credit), be sure to increase your California itemized deductions by the same amount. Enter the amount of your federal mortgage interest credit as a positive number on line 38.

Nontaxable Income Expenses

If, on federal Schedule A, you claim expenses related to producing income taxed under federal law but not taxed by California, enter the amount as a negative number on line 38.

You may claim expenses related to producing income taxed by California law but not taxed under federal law by entering the amount as a positive number on line 38.

Employee Business Expenses:

If you completed federal Form 2106, Employee Business Expense (or Form 2106-EZ), also complete Form 2106 (or Form 2106-EZ) using California amounts. Specific differences between California and federal law are shown below.

- **Assets placed in service before 1/1/87:** Figure expenses based on California law; and
- **Federal employees on temporary duty status:** California does not conform to the federal provision that expanded temporary duties to include prosecutive duties, in addition to investigative duties. Therefore, travel expenses paid or incurred in connection with temporary duty status (exceeding one year), **involving the prosecution (or support of the prosecution) of a federal crime**, should not be included when completing Form 2106 (or Form 2106-EZ) using California amounts.

Compare line 10 on both Forms 2106 (or line 6 if using Forms 2106-EZ). If the federal amount is larger, enter the difference as a negative number on line 38. If the California amount is larger, enter the difference as a positive number on line 38.

Investment Interest Expense

Your California deduction for investment interest expense may be different from your federal deduction. You must use form FTB 3526, Investment Interest Expense Deduction, to figure the amount to enter on line 38.

Gambling Losses

California Lottery losses are not deductible for California. Enter the amount of California Lottery losses shown on federal Schedule A as a negative number on line 38.

Federal Estate Tax

Federal estate tax paid on income in respect of a decedent is not deductible for California. Enter the amount of federal estate tax shown on federal Schedule A as a negative number on line 38.

Generation Skipping Transfer Tax

Tax paid on generation skipping transfers is not deductible under California law. Enter the amount of expenses shown on federal Schedule A as a negative number on line 38.

Contribution of Appreciated Stock to a Private Foundation

For contributions made during 2000, enter the difference between the fair market value of the stock and the California basis as a negative number on line 38.

State Legislator's Travel Expenses

Under California law, deductible travel expenses for state legislators include only those incurred while away from their places of residence overnight. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference as a negative number on line 38.

Charitable Contribution Carryover Deduction.

If you are deducting a prior year charitable contribution carryover, and the California carryover is larger than the federal carryover, enter the additional amount as a positive number on line 38.

Casualty and Theft Losses for Income-producing Property

California law does not conform to the federal provision that allows taking the full deduction if a casualty or a theft loss occurs for income-producing property. For California purposes, the deduction is considered to be a miscellaneous itemized deduction and is subject to the 2% of AGI floor. If you included a casualty or theft loss from income-producing property on federal Schedule A, line 27, and if:

- Schedule A, line 26 is more than zero, then no adjustment is necessary; or
- Schedule A, line 26 is zero, then:
 1. Enter the total of the amounts on your federal Schedule A, line 26 and line 27 here 1 _____
 2. Reduce Schedule A, line 27 by the amount of the casualty and theft loss deduction and enter the result here 2 _____
 3. Recalculate Schedule A, line 20 through line 26 by including the casualty and theft loss deduction and enter here 3 _____
 4. Add line 2 and line 3. Enter the result here 4 _____
 5. Subtract line 4 from line 1 and include it as a negative number on line 38. 5 _____

Line 40 – California Itemized Deductions

Is the amount on Form 540NR, line 13 more than the amount shown below for your filing status?

Single or married
filing separate \$124,246
Married filing joint or
qualifying widow(er) \$248,494
Head of household \$186,370

NO. Transfer the amount from line 39 to line 40. Do not complete the worksheet below.

YES. Complete the Itemized Deductions Worksheet below.

Itemized Deductions Worksheet

1. Enter the amount from Schedule CA (540NR), line 39 1 _____
2. Using California amounts, add the amounts on federal Schedule A (Form 1040), line 4, line 13, and line 19 plus any gambling losses included on line 27 (or on Schedule A (Form 1040NR), line 8 plus any investment interest expense included on line 11 and any gambling losses included on line 16) ... 2 _____
3. Subtract line 2 from line 1.
Note: If the result is -0-, **stop.** Enter the amount from line 1 above on Schedule CA (540NR), line 40 3 _____
4. Multiply line 3 by 80% (.80) .. 4 _____
5. Enter the amount from Form 540NR, line 13 5 _____
6. Enter the amount shown above for your filing status 6 _____
7. Subtract line 6 from line 5.
Note: If the result is -0- or less **stop.** Enter the amount from line 1 above on Schedule CA (540NR), line 40 7 _____
8. Multiply line 7 by 6% (.06) ... 8 _____
9. Compare the amounts on line 4 and line 8. Enter the smaller amount here 9 _____
10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule CA (540NR), line 40 10 _____

2000

Depreciation and Amortization Adjustments

Do not complete this form if your California depreciation amounts are the same as federal amounts.

3885A

Name(s) as shown on return

Business or activity to which Form FTB 3885A relates

Social security number

Part I Identify the activity as passive or nonpassive. (See instructions.)

1 ☐ This form is being completed for a passive activity. ☐ This form is being completed for a nonpassive activity.

Part II Election to Expense Certain Tangible Property (IRC Section 179).

2 Enter the amount from line 12 of the worksheet in the instructions 2

Part III Depreciation

	(a) Description of property placed in service during 2000	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) 2000 California depreciation deduction
3						

4 Add the amounts on line 3, column (f) 4

5 California depreciation for assets placed in service prior to 2000 5

6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 6

7 Total federal depreciation from this activity. Enter depreciation from your federal Form 4562, line 21 7

8 a If line 6 is more than line 7, enter the difference here and see instructions 8a

b If line 6 is less than line 7, enter the difference here and see instructions 8b

Part IV Amortization

	(a) Description of cost amortizable during 2000	(b) Date placed in service	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) 2000 California amortization deduction
9						

10 Total California amortization from this activity. Add the amounts on line 9, column (f) 10

11 California amortization of costs that began before 2000 11

12 Total California amortization from this activity. Add the amounts on line 10 and line 11 12

13 Total federal amortization from this activity. Enter amortization from your federal Form 4562, line 42 13

14 a If line 12 is more than line 13, enter the difference here and see instructions 14a

b If line 12 is less than line 13, enter the difference here and see instructions 14b

2000

California Capital Gain or Loss Adjustment

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

D

	(a) Description of property (Identify S corporation stock) Example: 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss. If (c) is more than (b), subtract (b) from (c)	(e) Gain. If (b) is more than (c), subtract (c) from (b)
1a					
1b					

2 Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S) 2

3 Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2d) 3

4 Total 2000 gains from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3 4

5 2000 loss. Add column (d) amounts of line 1 and line 2 5

6 California capital loss carryover from 1999, if any. See instructions 6

7 Total 2000 loss. Add line 5 and line 6 7

8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 8

9 If line 8 is a loss, enter the smaller of: (a) the loss on line 8; or (b) \$3,000 (\$1,500 if married filing a separate return). See instructions 9

10 Enter the amount from federal Form 1040, line 13 10

11 Enter the California gain from line 8 or loss from line 9 11

12 a If line 10 is more than line 11, enter the difference here and on Schedule CA (540 or 540NR) line 13, col. B 12a

b If line 10 is less than line 11, enter the difference here and on Schedule CA (540 or 540NR), line 13, col. C 12b

Instructions for Form FTB 3885A

Depreciation and Amortization Adjustments

General Information

California legislation enacted in 1998 conforms California tax law to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal tax law. California has not conformed to most of the changes made to the IRC by the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (Public Law 105-206) and has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277), the Miscellaneous Trade and Technical Corrections Act of 1999 (Public Law 106-36), and the Ticket to Work and Work Incentives Improvement Act of 1999 (Public Law 106-170). Get FTB Pub. 1001, Supplemental Guidelines to California Adjustments, for more information on differences between California and federal law for the following items:

- **Amortization of certain intangibles (IRC Section 197);**
- **Qualified Indian reservation property; and**
- **Grapevines subject to Phylloxera or Pierce's disease.**

Purpose

Use form FTB 3885A **only** if there is a difference between the amount of depreciation and amortization allowed as a deduction using California law and the amount allowed using federal law. California law and federal law have not always allowed the same depreciation methods, special credits, or accelerated write-offs. As a result, the recovery periods or the basis on which the depreciation is figured for California may be different from the amounts used for federal purposes. You will probably have reportable differences if all or part of your assets were placed in service:

- **Before 1/1/87.** California did not allow depreciation under the federal accelerated cost recovery system (ACRS), and you must continue to figure California depreciation for those assets in the same manner as in prior years.
- **On or after 1/1/87.** California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. California did not conform to all changes to federal law enacted in 1993, and this causes the California basis or recovery periods to be different for some assets.

Differences may also occur for other less common reasons, and the instructions for Schedule CA (540 or 540NR) list them on the line for the type of income likely to be affected. You may also get FTB Pub. 1001 for more information about figuring and reporting these adjustments.

If you are reporting differences for assets related to a passive activity, get form FTB 3801, Passive Activity Loss Limitations, for more information about passive activities.

Do not use form FTB 3885A to report depreciation expense from federal Form 2106, Employee Business Expenses. Instead, see the instructions for Schedule CA (540 or 540NR), line 38.

Specific Line Instructions

Note: Prepare and file a separate form FTB 3885A for each business or activity on your return that has a difference between California and federal depreciation or amortization. Enter the name of the business or activity in the space provided at the top of the form. If you need more space, attach additional sheets. However, complete Part II, Election to Expense Certain Tangible Property (IRC Section 179), only once.

Part I Identify the Activity as Passive or Nonpassive

Line 1 – Check the box to identify the activity as passive or nonpassive. A passive activity is any activity involving the conduct of any trade or business in which you did not materially participate. Get form FTB 3801 for more information.

If the activity is passive, use this form as a worksheet to figure the depreciation adjustment to carry to form FTB 3801. **Caution:** Beginning in 1994, and for federal purposes only, rental real estate activities of persons in real property business are not automatically treated as passive activities. California did not conform to this provision.

Part II Election To Expense Certain Tangible Property

You may elect to expense part of the cost of depreciable personal property used in your trade or business and certain other property described in federal Pub. 946, How to Depreciate Property. To do so, you must have purchased property, as defined in the IRC Section 179(d)(2), and placed it in service during 2000, or have a carryover of unused cost from 1999. If you elect this

deduction, you must reduce your California depreciable basis by the IRC Section 179 expense. The maximum Section 179 expense allowed for 2000 is \$20,000.

Complete the worksheet below to figure IRC Section 179 expense for California. Include all assets qualifying for the deduction because the limit applies to all qualifying assets as a group rather than to each asset individually. **Refer to federal Form 4562 for information.**

1	Maximum dollar limitation for California	1	\$ 20,000
2	Total cost of Section 179 property placed in service	2	
3	Threshold cost of Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
(a) Description of property		(b) Cost	(c) Elected cost
6			
7	Listed property (elected Section 179 cost)	7	
8	Total elected cost of Section 179 property. Add column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from 1999	10	
11	Enter the smaller of business income (not less than -0-) or line 5	11	
12	Section 179 expense deduction for California. Add line 9 and line 10, but do not enter more than line 11. Also enter the result on FTB 3885A, line 2	12	
13	Carryover of disallowed deduction to 2001. Add line 9 and line 10. Subtract line 12 from the result	13	

Part III Depreciation

Line 3 – Complete column (a) through column (f) for each tangible asset or group of assets placed in service during the tax year. Be sure to use the California basis for assets on which you elected to take the Section 179 deduction. It will be the difference between line 6, column (b) and line 6, column (c) of the worksheet in Part II.

Line 8a and Line 8b – Are you using this form as a worksheet in connection with form FTB 3801?

Yes Enter the amount from line 8a or line 8b on form FTB 3801, Side 2, California Passive Activity Worksheet, column (e).

No Include the amount from line 8a on Schedule CA (540 or 540NR) in column B on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

Include the amount from line 8b on Schedule CA (540 or 540NR) in column C on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

Part IV Amortization

Line 9 – Complete column (a) through column (f) for intangible assets placed in service during the tax year. Be sure to use the California basis and the California recovery period.

Line 14a and Line 14b – Are you using this form as a worksheet in connection with form FTB 3801?

Yes Enter the amount from line 14a or line 14b on form FTB 3801, Side 2, California Passive Activity Worksheet, column (e).

No Include the amount from line 14a on Schedule CA (540 or 540NR) in column B on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

Include the amount from line 14b on Schedule CA (540 or 540NR) in column C on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

2000

Depreciation and Amortization Adjustments

Do not complete this form if your California depreciation amounts are the same as federal amounts.

3885A

Name(s) as shown on return

Business or activity to which Form FTB 3885A relates

Social security number

Part I Identify the activity as passive or nonpassive. (See instructions.)

- 1 ☐ This form is being completed for a passive activity. ☐ This form is being completed for a nonpassive activity.

Part II Election to Expense Certain Tangible Property (IRC Section 179).

- 2 Enter the amount from line 11 of the worksheet in the instructions 2

Part III Depreciation

	(a) Description of property placed in service during 2000	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) 2000 California depreciation deduction
3						

4 Add the amounts on line 3, column (f) 4

5 California depreciation for assets placed in service prior to 2000 5

6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 6

7 Total federal depreciation from this activity. Enter depreciation from your federal Form 4562, line 21 7

8 a If line 6 is more than line 7, enter the difference here and see instructions 8a

b If line 6 is less than line 7, enter the difference here and see instructions 8b

Part IV Amortization

	(a) Description of cost amortizable during 2000	(b) Date placed in service	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) 2000 California amortization deduction
9						

10 Total California amortization from this activity. Add the amounts on line 9, column (f) 10

11 California amortization of costs that began before 2000 11

12 Total California amortization from this activity. Add the amounts on line 10 and line 11 12

13 Total federal amortization from this activity. Enter amortization from your federal Form 4562, line 42 13

14 a If line 12 is more than line 13, enter the difference here and see instructions 14a

b If line 12 is less than line 13, enter the difference here and see instructions 14b

2000

California Capital Gain or Loss Adjustment

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

D

	(a) Description of property (Identify S corporation stock) Example: 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss. If (c) is more than (b), subtract (b) from (c)	(e) Gain. If (b) is more than (c), subtract (c) from (b)
1a					
1b					

2 Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S) 2

3 Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2d) 3

4 Total 2000 gains from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3 4

5 2000 loss. Add column (d) amounts of line 1 and line 2 5

6 California capital loss carryover from 1999, if any. See instructions 6

7 Total 2000 loss. Add line 5 and line 6 7

8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 8

9 If line 8 is a loss, enter the smaller of: (a) the loss on line 8; or
(b) \$3,000 (\$1,500 if married filing a separate return). See instructions ... 9

10 Enter the amount from federal Form 1040, line 13 10

11 Enter the California gain from line 8 or loss from line 9 11

12 a If line 10 is more than line 11, enter the difference here and on Schedule CA (540 or 540NR) line 13, col. B 12a

b If line 10 is less than line 11, enter the difference here and on Schedule CA (540 or 540NR), line 13, col. C 12b

Instructions for California Schedule D

California Capital Gain or Loss Adjustment

General Information

California legislation enacted in 1998 conforms California tax law to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal tax law. California has not conformed to most of the changes made to the IRC by the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (Public Law 105-206) and has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277), the Miscellaneous Trade and Technical Corrections Act of 1999 (Public Law 106-36), and the Ticket to Work and Work Incentives Improvement Act of 1999 (Public Law 106-170). For example, California does not conform to the federal reduced capital gains tax rates. California taxes capital gains at the same tax rate as other types of income.

Note: California law now conforms to federal law for the Section 179 expense deduction. For 2000, the maximum amount is \$20,000.

Purpose

Use California Schedule D **only** if there is a difference between your federal capital gains and losses and your California capital gains and losses associated with the following:

- Gain on the sale of qualified small business stock which qualifies for the gain exclusion under IRC Section 1202;
- Disposition of property that was expensed or depreciated at some time during the period you owned it: California and federal depreciation and property expensing methods were different before 1987 and after 1/1/93, and caused a difference between the California and federal basis;
- Gain or loss on stock and bond transactions;
- Installment sale gain reported on form FTB 3805E, Installment Sale Income;
- Gain on the sale of personal residence where depreciation was allowable;
- Flow-through gain or loss from partnerships, fiduciaries, S corporations, or LLCs;
- Distributed and undistributed capital gain dividends;
- Gain from involuntary conversion of capital assets not held for business profit; or
- Capital loss carryover from your 1999 California Schedule D.

For more information about the following, get FTB Pub. 1001:

- Disposition of property inherited before 1987;
- Disposition of S corporation stock acquired before 1987;
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specific entities maintaining housing for low-income residents; or
- Capital loss carryback.

Exclusion of Gain on Qualified Small Business Stock. California law (R&TC Section 18152.5) provides an exclusion (similar to the federal exclusion under IRC Section 1202) of 50% of the gain on the sale of qualifying small business stock originally issued after 8/10/93 that was held for more than 5 years. However, for California purposes, 80% of the issuing corporation's payroll must be attributable to employment located within California, and at least 80% of the value of the corporation's assets must be used by the corporation to actively conduct one or more qualified trades or businesses in California. See the Specific Line Instruction for Line 1b.

Installment Sales. If you sold property at a gain (other than publicly traded stocks or securities) and you will receive a payment in a tax year after the year of sale, you must report the sale on the installment method unless you elect not to do so. Get form FTB 3805E. Also, use that form if you received a payment in 2000, for an installment sale made in an earlier year. **Note:** You may elect not to use the installment sale method for California by reporting the entire gain on Schedule D (or Schedule D-1 for business assets) in the year of the sale and filing your return on or before the due date.

At-Risk Rules and Passive Activity Limitations. If you dispose of (1) an asset used in an activity to which the at-risk rules apply, or (2) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, get and complete federal Form 6198, At-Risk Limitations, using California amounts to figure your California deductible loss under the at-risk rules. Once a loss becomes allowable under the at-risk rules, it becomes subject to the passive activity rules. Get form FTB 3801, Passive Activity Loss Limitations.

Specific Line Instructions

Note: If you have gain on the sale of qualified small business stock that qualifies for the federal Section 1202 exclusion, go to the instructions for line 1b.

Line 1a – List each capital asset transaction.

Column (a) – Description of Property. Describe the asset you sold or exchanged.

Column (b) – Sales Price. Enter in this column either the gross sales price or the net sales price. If you received a Form 1099-B, 1099-S, or similar statement showing the gross sales price, enter that amount in column (b). However, if box 2 of Form 1099-B indicates that gross proceeds less commissions and option premiums were reported to IRS, enter that net amount in column (b). If you entered the net amount in column (b), do not include the commissions and option premiums in column (c).

Column (c) – Cost or Other Basis. In general, the cost or other basis is the cost of the property plus purchase commissions and improvements minus depreciation, amortization and depletion. Enter the cost or adjusted basis of the asset for California purposes. Use your records and California tax returns for years before 1987 to determine the California amount to enter in column (c). If you used an amount other than cost as the original basis, your federal basis may be different from your California basis. Other reasons for differences are:

Depreciation Methods and Property Expensing

Before 1987, California law did not allow the use of ACRS and did not allow the use of an asset depreciation range 20% above or below the standard rate. Before 1999, California had different limits on the expensing of property under IRC Section 179. California law permits rapid write-off of certain property such as solar energy systems, pollution control devices, and property used in an Enterprise Zone, LAMBRA, Targeted Tax Area, or LARZ.

Inherited Property – The California basis of property inherited from a decedent is generally fair market value (FMV) at the time of death. If you acquired community property as a surviving spouse, get FTB Pub. 1039, Basis of Property – Decedent/Surviving Spouse, for more information.

S Corporation Stock – Prior to 1987, California law did not recognize S corporations and your California basis in S corporation stock may differ from your federal basis. In general, your California basis will be cost-adjusted for income, loss, and distributions received after 1986, while your stock was California S corporation stock. Your federal basis will be cost-adjusted for income, loss, and distributions received during the time your stock qualified for federal S corporation treatment.

Special Credits – California law authorizes special tax credits not allowed under federal law or computed differently under federal law. In many instances if you claimed special credits related to capital assets, you must reduce your basis in the assets by the amount of credit.

Other adjustments may apply differently to the federal and California basis of your capital assets. Figure the original basis of your asset using the California law in effect when the asset was acquired, and adjust it according to provisions of California law in effect during the period of your ownership.

Line 1b – Section 18152.5 Exclusion. If the gain qualifying for the IRC Section 1202 exclusion also qualifies for the California exclusion under R&TC Section 18152.5: Enter in column (a) "Section 18152.5 Exclusion." Complete column (b) and column (c) according to the instructions for line 1a. Enter in column (d) the amount of gain that qualifies for the California exclusion. Enter in column (e) the entire gain realized. **If the gain qualifying for the IRC Section 1202 exclusion does not qualify for the California exclusion:** Complete column (a), column (b), and column (c) according to the instructions for line 1a. Enter -0- in column (d) and enter the entire gain realized in column (e).

Line 3 – Capital Gain Distributions. If you receive federal Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, from a mutual fund, do not include the **undistributed** capital gain dividends on Schedule D. If you receive federal Form 1099-DIV, Dividends and Distributions, enter the amount of **distributed** capital gain dividends.

Line 6 – 1999 California Capital Loss Carryover. Enter the amount of your 1999 California net capital loss that was more than the loss limitation.

Line 8 – Net Gain or Loss. If the amount on line 4 is more than the amount on line 7, subtract line 7 from line 4. Enter the difference as a gain on line 8.

If the amount on line 7 is more than the amount on line 4, subtract line 4 from line 7 and enter the difference as a loss on line 8.

Use the worksheet on this page to figure your capital loss carryover to 2001.

Line 9 – If line 8 is a net capital loss, enter the smaller of the loss on line 8 or \$3,000 (\$1,500 if you are married filing a separate return).

Line 12a – Enter the difference on line 12a and on Schedule CA (540 or 540NR), line 13, column B.

For example:

Loss on line 10 is less than loss on line 11.

Federal loss on line 10 is	\$1,000
California loss on line 11 is	\$2,000
Subtract line 10 from line 11	\$1,000

Gain on line 10 and loss on line 11.

Federal gain on line 10 is	\$3,000
California loss on line 11 is	\$3,000
Add line 10 and line 11	\$6,000

Line 12b – Enter the difference on line 12b and on Schedule CA (540 or 540NR), line 13, column C.

For example:

Loss on line 10 is more than loss on line 11.

Federal loss on line 10 is	\$2,000
California loss on line 11 is	\$1,000
Subtract line 11 from line 10	\$1,000

Loss on line 10 and gain on line 11.

Federal loss on line 10 is	\$2,000
California gain on line 11 is	\$5,000
Add line 10 and line 11	\$7,000

California Capital Loss Carryover Worksheet

1. Loss from Schedule D, line 11, stated as a positive number	1
2. Amount from Form 540 or Form 540NR, line 17	2
3. Amount from Form 540 or Form 540NR, line 18	3
4. Subtract line 3 from line 2. If less than zero, enter as a negative amount	4
5. Combine line 1 and line 4. If less than zero, enter -0-	5
6. Loss from Schedule D, line 8	6
7. Enter the smaller of line 1 or line 5	7
8. Subtract line 7 from line 6. This is your capital loss carryover to 2001	8

Payment Voucher for Automatic Extension for Individuals

FTB 3519 2000 Page 39

Paying Your Taxes By Credit Card



Use your Discover/NOVUS, MasterCard, or American Express card to pay your personal income taxes (balance due, extension payment, estimated taxes, or amounts owed for prior years).

There is a convenience fee for this service. This fee is paid directly to Official Payments Corporation based on the amount of your tax payment.

Fee Chart

Note: Fee schedule is subject to change.

Amount Charged	Taxpayer Convenience Fee	Amount Charged	Taxpayer Convenience Fee
\$ 1 - 99.99	\$ 3	\$1,400 -1,999.99	\$ 49
100 - 199.99	6	2,000 -2,699.99	68
200 - 399.99	11	2,700 -3,499.99	87
400 - 599.99	16	3,500 -4,399.99	109
600 - 799.99	21	4,400 -5,399.99	133
800 - 999.99	25	5,400 - and up	Call for a quote:
1,000 -1,399.99	35		(800) 272-9829 (ext. 1555)

When will my payment be posted? Your payment is effective on the date you charge it.

What happens if I change my mind? If you pay your tax liability by credit card and later reverse the credit card transaction, you may be subject to penalties, interest, and other fees imposed by the Franchise Tax Board for nonpayment or late payment of your tax liability.

How do I use my credit card to pay my income tax bill? Once you have determined how much you owe:

- Have your Discover/NOVUS, MasterCard, or American Express card ready;
- Complete the worksheet below;
- Go to the Official Payments Corporation Website at: www.officialpayments.com select Payment Center, and enter jurisdiction code 1555

OR

From a touch-tone telephone, call toll-free (800) 2PAY-TAX or (800) 272-9829. Use jurisdiction code 1555 and follow the recorded instructions.

Assistance for persons with disabilities. If you have a hearing or speech impairment, call TTY/TDD at (800) 735-2929 (California Relay Service). For all other special assistance, call (800) 487-4567 and select "0," for customer assistance, Monday through Friday, 9 a.m. to 5 p.m.

1. Amount you are paying: \$ _____

2. Your SSN: Spouse's SSN:

First 4 letters of last name: First 4 letters of spouse's last name:

3. Tax year: 4. Home phone:

5. Credit card no.: _____ 6. Expiration date:

7. ZIP Code for address where your monthly credit card bill is sent:

At the end of your call, you will be given a payment confirmation number. You may make multiple credit card payments throughout the year. Record the payment confirmation number(s) below and save this page for your records.

1. Date: _____ Confirmation No. _____

2. Date: _____ Confirmation No. _____

3. Date: _____ Confirmation No. _____

4. Date: _____ Confirmation No. _____

2000 California Tax Table

To Find Your Tax:

- Read down the column labeled "If Your Taxable Income Is . . ." to find the range that includes your taxable income from Form 540NR, line 19.
- Read across the columns labeled "The Tax For Filing Status" until you find the tax that applies for your taxable income and filing status.

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
1	50	0	0	0	6,451	6,550	75	65	65	12,951	13,050	207	151	151
51	150	1	1	1	6,551	6,650	77	66	66	13,051	13,150	211	153	153
151	250	2	2	2	6,651	6,750	79	67	67	13,151	13,250	215	155	155
251	350	3	3	3	6,751	6,850	81	68	68	13,251	13,350	219	157	157
351	450	4	4	4	6,851	6,950	83	69	69	13,351	13,450	223	159	159
451	550	5	5	5	6,951	7,050	85	70	70	13,451	13,550	227	161	161
551	650	6	6	6	7,051	7,150	87	71	71	13,551	13,650	231	163	163
651	750	7	7	7	7,151	7,250	89	72	72	13,651	13,750	235	165	165
751	850	8	8	8	7,251	7,350	91	73	73	13,751	13,850	239	167	167
851	950	9	9	9	7,351	7,450	93	74	74	13,851	13,950	243	169	169
951	1,050	10	10	10	7,451	7,550	95	75	75	13,951	14,050	247	171	171
1,051	1,150	11	11	11	7,551	7,650	97	76	76	14,051	14,150	251	173	173
1,151	1,250	12	12	12	7,651	7,750	99	77	77	14,151	14,250	255	175	175
1,251	1,350	13	13	13	7,751	7,850	101	78	78	14,251	14,350	259	177	177
1,351	1,450	14	14	14	7,851	7,950	103	79	79	14,351	14,450	263	179	179
1,451	1,550	15	15	15	7,951	8,050	105	80	80	14,451	14,550	267	181	181
1,551	1,650	16	16	16	8,051	8,150	107	81	81	14,551	14,650	271	183	183
1,651	1,750	17	17	17	8,151	8,250	109	82	82	14,651	14,750	275	185	185
1,751	1,850	18	18	18	8,251	8,350	111	83	83	14,751	14,850	279	187	187
1,851	1,950	19	19	19	8,351	8,450	113	84	84	14,851	14,950	283	189	189
1,951	2,050	20	20	20	8,451	8,550	115	85	85	14,951	15,050	287	191	191
2,051	2,150	21	21	21	8,551	8,650	117	86	86	15,051	15,150	291	193	193
2,151	2,250	22	22	22	8,651	8,750	119	87	87	15,151	15,250	295	195	195
2,251	2,350	23	23	23	8,751	8,850	121	88	88	15,251	15,350	299	197	197
2,351	2,450	24	24	24	8,851	8,950	123	89	89	15,351	15,450	303	199	199
2,451	2,550	25	25	25	8,951	9,050	125	90	90	15,451	15,550	307	201	201
2,551	2,650	26	26	26	9,051	9,150	127	91	91	15,551	15,650	311	203	203
2,651	2,750	27	27	27	9,151	9,250	129	92	92	15,651	15,750	315	205	205
2,751	2,850	28	28	28	9,251	9,350	131	93	93	15,751	15,850	319	207	207
2,851	2,950	29	29	29	9,351	9,450	133	94	94	15,851	15,950	323	209	209
2,951	3,050	30	30	30	9,451	9,550	135	95	95	15,951	16,050	327	211	211
3,051	3,150	31	31	31	9,551	9,650	137	96	96	16,051	16,150	331	213	213
3,151	3,250	32	32	32	9,651	9,750	139	97	97	16,151	16,250	335	215	215
3,251	3,350	33	33	33	9,751	9,850	141	98	98	16,251	16,350	339	217	217
3,351	3,450	34	34	34	9,851	9,950	143	99	99	16,351	16,450	343	219	219
3,451	3,550	35	35	35	9,951	10,050	145	100	100	16,451	16,550	347	221	221
3,551	3,650	36	36	36	10,051	10,150	147	101	101	16,551	16,650	351	223	223
3,651	3,750	37	37	37	10,151	10,250	149	102	102	16,651	16,750	355	225	225
3,751	3,850	38	38	38	10,251	10,350	151	103	103	16,751	16,850	359	227	227
3,851	3,950	39	39	39	10,351	10,450	153	104	104	16,851	16,950	363	229	229
3,951	4,050	40	40	40	10,451	10,550	155	105	105	16,951	17,050	367	231	231
4,051	4,150	41	41	41	10,551	10,650	157	106	106	17,051	17,150	371	233	233
4,151	4,250	42	42	42	10,651	10,750	159	107	107	17,151	17,250	375	235	235
4,251	4,350	43	43	43	10,751	10,850	161	108	108	17,251	17,350	379	237	237
4,351	4,450	44	44	44	10,851	10,950	163	109	109	17,351	17,450	383	239	239
4,451	4,550	45	45	45	10,951	11,050	165	111	111	17,451	17,550	387	241	241
4,551	4,650	46	46	46	11,051	11,150	167	113	113	17,551	17,650	391	243	243
4,651	4,750	47	47	47	11,151	11,250	169	115	115	17,651	17,750	395	245	245
4,751	4,850	48	48	48	11,251	11,350	171	117	117	17,751	17,850	399	247	247
4,851	4,950	49	49	49	11,351	11,450	173	119	119	17,851	17,950	403	249	249
4,951	5,050	50	50	50	11,451	11,550	175	121	121	17,951	18,050	407	251	251
5,051	5,150	51	51	51	11,551	11,650	177	123	123	18,051	18,150	411	253	253
5,151	5,250	52	52	52	11,651	11,750	179	125	125	18,151	18,250	415	255	255
5,251	5,350	53	53	53	11,751	11,850	181	127	127	18,251	18,350	419	257	257
5,351	5,450	54	54	54	11,851	11,950	183	129	129	18,351	18,450	423	259	259
5,451	5,550	55	55	55	11,951	12,050	185	131	131	18,451	18,550	427	261	261
5,551	5,650	57	56	56	12,051	12,150	187	133	133	18,551	18,650	431	263	263
5,651	5,750	59	57	57	12,151	12,250	189	135	135	18,651	18,750	435	265	265
5,751	5,850	61	58	58	12,251	12,350	191	137	137	18,751	18,850	439	267	267
5,851	5,950	63	59	59	12,351	12,450	193	139	139	18,851	18,950	443	269	269
5,951	6,050	65	60	60	12,451	12,550	195	141	141	18,951	19,050	447	271	271
6,051	6,150	67	61	61	12,551	12,650	197	143	143	19,051	19,150	451	273	273
6,151	6,250	69	62	62	12,651	12,750	199	145	145	19,151	19,250	455	275	275
6,251	6,350	71	63	63	12,751	12,850	201	147	147	19,251	19,350	459	277	277
6,351	6,450	73	64	64	12,851	12,950	203	149	149	19,351	19,450	463	279	279

Continued on next page.

2000 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
19,451	19,550	467	281	281	26,451	26,550	868	433	433	33,451	33,550	1,391	713	716
19,551	19,650	471	283	283	26,551	26,650	874	437	437	33,551	33,650	1,399	717	722
19,651	19,750	475	285	285	26,651	26,750	880	441	441	33,651	33,750	1,407	721	728
19,751	19,850	479	287	287	26,751	26,850	886	445	445	33,751	33,850	1,415	725	734
19,851	19,950	483	289	289	26,851	26,950	892	449	449	33,851	33,950	1,423	729	740
19,951	20,050	487	291	291	26,951	27,050	898	453	453	33,951	34,050	1,431	733	746
20,051	20,150	491	293	293	27,051	27,150	904	457	457	34,051	34,150	1,439	737	752
20,151	20,250	495	295	295	27,151	27,250	910	461	461	34,151	34,250	1,447	741	758
20,251	20,350	499	297	297	27,251	27,350	916	465	465	34,251	34,350	1,455	745	764
20,351	20,450	503	299	299	27,351	27,450	922	469	469	34,351	34,450	1,463	749	770
20,451	20,550	508	301	301	27,451	27,550	928	473	473	34,451	34,550	1,471	753	776
20,551	20,650	514	303	303	27,551	27,650	934	477	477	34,551	34,650	1,479	757	782
20,651	20,750	520	305	305	27,651	27,750	940	481	481	34,651	34,750	1,487	761	788
20,751	20,850	526	307	307	27,751	27,850	946	485	485	34,751	34,850	1,495	765	794
20,851	20,950	532	309	309	27,851	27,950	952	489	489	34,851	34,950	1,503	769	800
20,951	21,050	538	311	311	27,951	28,050	958	493	493	34,951	35,050	1,511	773	806
21,051	21,150	544	313	313	28,051	28,150	964	497	497	35,051	35,150	1,519	777	812
21,151	21,250	550	315	315	28,151	28,250	970	501	501	35,151	35,250	1,527	781	818
21,251	21,350	556	317	317	28,251	28,350	976	505	505	35,251	35,350	1,535	785	824
21,351	21,450	562	319	319	28,351	28,450	983	509	509	35,351	35,450	1,543	789	830
21,451	21,550	568	321	321	28,451	28,550	991	513	513	35,451	35,550	1,551	793	836
21,551	21,650	574	323	323	28,551	28,650	999	517	517	35,551	35,650	1,559	797	842
21,651	21,750	580	325	325	28,651	28,750	1,007	521	521	35,651	35,750	1,567	801	848
21,751	21,850	586	327	327	28,751	28,850	1,015	525	525	35,751	35,850	1,575	805	854
21,851	21,950	592	329	329	28,851	28,950	1,023	529	529	35,851	35,950	1,584	809	860
21,951	22,050	598	331	331	28,951	29,050	1,031	533	533	35,951	36,050	1,594	813	866
22,051	22,150	604	333	333	29,051	29,150	1,039	537	537	36,051	36,150	1,603	817	872
22,151	22,250	610	335	335	29,151	29,250	1,047	541	541	36,151	36,250	1,612	821	878
22,251	22,350	616	337	337	29,251	29,350	1,055	545	545	36,251	36,350	1,621	825	884
22,351	22,450	622	339	339	29,351	29,450	1,063	549	549	36,351	36,450	1,631	829	890
22,451	22,550	628	341	341	29,451	29,550	1,071	553	553	36,451	36,550	1,640	833	896
22,551	22,650	634	343	343	29,551	29,650	1,079	557	557	36,551	36,650	1,649	837	902
22,651	22,750	640	345	345	29,651	29,750	1,087	561	561	36,651	36,750	1,659	841	908
22,751	22,850	646	347	347	29,751	29,850	1,095	565	565	36,751	36,850	1,668	845	914
22,851	22,950	652	349	349	29,851	29,950	1,103	569	569	36,851	36,950	1,677	849	920
22,951	23,050	658	351	351	29,951	30,050	1,111	573	573	36,951	37,050	1,687	853	926
23,051	23,150	664	353	353	30,051	30,150	1,119	577	577	37,051	37,150	1,696	857	932
23,151	23,250	670	355	355	30,151	30,250	1,127	581	581	37,151	37,250	1,705	861	938
23,251	23,350	676	357	357	30,251	30,350	1,135	585	585	37,251	37,350	1,714	865	944
23,351	23,450	682	359	359	30,351	30,450	1,143	589	589	37,351	37,450	1,724	869	950
23,451	23,550	688	361	361	30,451	30,550	1,151	593	593	37,451	37,550	1,733	873	956
23,551	23,650	694	363	363	30,551	30,650	1,159	597	597	37,551	37,650	1,742	877	962
23,651	23,750	700	365	365	30,651	30,750	1,167	601	601	37,651	37,750	1,752	881	968
23,751	23,850	706	367	367	30,751	30,850	1,175	605	605	37,751	37,850	1,761	885	974
23,851	23,950	712	369	369	30,851	30,950	1,183	609	609	37,851	37,950	1,770	889	980
23,951	24,050	718	371	371	30,951	31,050	1,191	613	613	37,951	38,050	1,780	893	986
24,051	24,150	724	373	373	31,051	31,150	1,199	617	617	38,051	38,150	1,789	897	992
24,151	24,250	730	375	375	31,151	31,250	1,207	621	621	38,151	38,250	1,798	901	998
24,251	24,350	736	377	377	31,251	31,350	1,215	625	625	38,251	38,350	1,807	905	1,004
24,351	24,450	742	379	379	31,351	31,450	1,223	629	629	38,351	38,450	1,817	909	1,010
24,451	24,550	748	381	381	31,451	31,550	1,231	633	633	38,451	38,550	1,826	913	1,016
24,551	24,650	754	383	383	31,551	31,650	1,239	637	637	38,551	38,650	1,835	917	1,022
24,651	24,750	760	385	385	31,651	31,750	1,247	641	641	38,651	38,750	1,845	921	1,028
24,751	24,850	766	387	387	31,751	31,850	1,255	645	645	38,751	38,850	1,854	925	1,034
24,851	24,950	772	389	389	31,851	31,950	1,263	649	649	38,851	38,950	1,863	929	1,040
24,951	25,050	778	391	391	31,951	32,050	1,271	653	653	38,951	39,050	1,873	933	1,046
25,051	25,150	784	393	393	32,051	32,150	1,279	657	657	39,051	39,150	1,882	937	1,052
25,151	25,250	790	395	395	32,151	32,250	1,287	661	661	39,151	39,250	1,891	941	1,058
25,251	25,350	796	397	397	32,251	32,350	1,295	665	665	39,251	39,350	1,900	945	1,064
25,351	25,450	802	399	399	32,351	32,450	1,303	669	669	39,351	39,450	1,910	949	1,070
25,451	25,550	808	401	401	32,451	32,550	1,311	673	673	39,451	39,550	1,919	953	1,076
25,551	25,650	814	403	403	32,551	32,650	1,319	677	677	39,551	39,650	1,928	957	1,082
25,651	25,750	820	405	405	32,651	32,750	1,327	681	681	39,651	39,750	1,938	961	1,088
25,751	25,850	826	407	407	32,751	32,850	1,335	685	685	39,751	39,850	1,947	965	1,094
25,851	25,950	832	409	409	32,851	32,950	1,343	689	689	39,851	39,950	1,956	969	1,100
25,951	26,050	838	413	413	32,951	33,050	1,351	693	693	39,951	40,050	1,966	973	1,106
26,051	26,150	844	417	417	33,051	33,150	1,359	697	697	40,051	40,150	1,975	977	1,112
26,151	26,250	850	421	421	33,151	33,250	1,367	701	701	40,151	40,250	1,984	981	1,118
26,251	26,350	856	425	425	33,251	33,350	1,375	705	705	40,251	40,350	1,993	985	1,124
26,351	26,450	862	429	429	33,351	33,450	1,383	709	710	40,351	40,450	2,003	989	1,130

Continued on next page.

2000 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	40,550	2,012	993	1,136	47,451	47,550	2,663	1,406	1,680	54,451	54,550	3,314	1,826	2,315
40,551	40,650	2,021	997	1,142	47,551	47,650	2,672	1,412	1,688	54,551	54,650	3,323	1,832	2,324
40,651	40,750	2,031	1,001	1,148	47,651	47,750	2,682	1,418	1,696	54,651	54,750	3,333	1,838	2,334
40,751	40,850	2,040	1,005	1,154	47,751	47,850	2,691	1,424	1,704	54,751	54,850	3,342	1,844	2,343
40,851	40,950	2,049	1,010	1,160	47,851	47,950	2,700	1,430	1,712	54,851	54,950	3,351	1,850	2,352
40,951	41,050	2,059	1,016	1,166	47,951	48,050	2,710	1,436	1,720	54,951	55,050	3,361	1,856	2,361
41,051	41,150	2,068	1,022	1,172	48,051	48,150	2,719	1,442	1,728	55,051	55,150	3,370	1,862	2,371
41,151	41,250	2,077	1,028	1,178	48,151	48,250	2,728	1,448	1,736	55,151	55,250	3,379	1,868	2,380
41,251	41,350	2,086	1,034	1,184	48,251	48,350	2,737	1,454	1,744	55,251	55,350	3,388	1,874	2,389
41,351	41,450	2,096	1,040	1,192	48,351	48,450	2,747	1,460	1,752	55,351	55,450	3,398	1,880	2,399
41,451	41,550	2,105	1,046	1,200	48,451	48,550	2,756	1,466	1,760	55,451	55,550	3,407	1,886	2,408
41,551	41,650	2,114	1,052	1,208	48,551	48,650	2,765	1,472	1,768	55,551	55,650	3,416	1,892	2,417
41,651	41,750	2,124	1,058	1,216	48,651	48,750	2,775	1,478	1,776	55,651	55,750	3,426	1,898	2,427
41,751	41,850	2,133	1,064	1,224	48,751	48,850	2,784	1,484	1,785	55,751	55,850	3,435	1,904	2,436
41,851	41,950	2,142	1,070	1,232	48,851	48,950	2,793	1,490	1,794	55,851	55,950	3,444	1,910	2,445
41,951	42,050	2,152	1,076	1,240	48,951	49,050	2,803	1,496	1,803	55,951	56,050	3,454	1,916	2,454
42,051	42,150	2,161	1,082	1,248	49,051	49,150	2,812	1,502	1,813	56,051	56,150	3,463	1,922	2,464
42,151	42,250	2,170	1,088	1,256	49,151	49,250	2,821	1,508	1,822	56,151	56,250	3,472	1,928	2,473
42,251	42,350	2,179	1,094	1,264	49,251	49,350	2,830	1,514	1,831	56,251	56,350	3,481	1,934	2,482
42,351	42,450	2,189	1,100	1,272	49,351	49,450	2,840	1,520	1,841	56,351	56,450	3,491	1,940	2,492
42,451	42,550	2,198	1,106	1,280	49,451	49,550	2,849	1,526	1,850	56,451	56,550	3,500	1,946	2,501
42,551	42,650	2,207	1,112	1,288	49,551	49,650	2,858	1,532	1,859	56,551	56,650	3,509	1,952	2,510
42,651	42,750	2,217	1,118	1,296	49,651	49,750	2,868	1,538	1,869	56,651	56,750	3,519	1,959	2,520
42,751	42,850	2,226	1,124	1,304	49,751	49,850	2,877	1,544	1,878	56,751	56,850	3,528	1,967	2,529
42,851	42,950	2,235	1,130	1,312	49,851	49,950	2,886	1,550	1,887	56,851	56,950	3,537	1,975	2,538
42,951	43,050	2,245	1,136	1,320	49,951	50,050	2,896	1,556	1,896	56,951	57,050	3,547	1,983	2,547
43,051	43,150	2,254	1,142	1,328	50,051	50,150	2,905	1,562	1,906	57,051	57,150	3,556	1,991	2,557
43,151	43,250	2,263	1,148	1,336	50,151	50,250	2,914	1,568	1,915	57,151	57,250	3,565	1,999	2,566
43,251	43,350	2,272	1,154	1,344	50,251	50,350	2,923	1,574	1,924	57,251	57,350	3,574	2,007	2,575
43,351	43,450	2,282	1,160	1,352	50,351	50,450	2,933	1,580	1,934	57,351	57,450	3,584	2,015	2,585
43,451	43,550	2,291	1,166	1,360	50,451	50,550	2,942	1,586	1,943	57,451	57,550	3,593	2,023	2,594
43,551	43,650	2,300	1,172	1,368	50,551	50,650	2,951	1,592	1,952	57,551	57,650	3,602	2,031	2,603
43,651	43,750	2,310	1,178	1,376	50,651	50,750	2,961	1,598	1,962	57,651	57,750	3,612	2,039	2,613
43,751	43,850	2,319	1,184	1,384	50,751	50,850	2,970	1,604	1,971	57,751	57,850	3,621	2,047	2,622
43,851	43,950	2,328	1,190	1,392	50,851	50,950	2,979	1,610	1,980	57,851	57,950	3,630	2,055	2,631
43,951	44,050	2,338	1,196	1,400	50,951	51,050	2,989	1,616	1,989	57,951	58,050	3,640	2,063	2,640
44,051	44,150	2,347	1,202	1,408	51,051	51,150	2,998	1,622	1,999	58,051	58,150	3,649	2,071	2,650
44,151	44,250	2,356	1,208	1,416	51,151	51,250	3,007	1,628	2,008	58,151	58,250	3,658	2,079	2,659
44,251	44,350	2,365	1,214	1,424	51,251	51,350	3,016	1,634	2,017	58,251	58,350	3,667	2,087	2,668
44,351	44,450	2,375	1,220	1,432	51,351	51,450	3,026	1,640	2,027	58,351	58,450	3,677	2,095	2,678
44,451	44,550	2,384	1,226	1,440	51,451	51,550	3,035	1,646	2,036	58,451	58,550	3,686	2,103	2,687
44,551	44,650	2,393	1,232	1,448	51,551	51,650	3,044	1,652	2,045	58,551	58,650	3,695	2,111	2,696
44,651	44,750	2,403	1,238	1,456	51,651	51,750	3,054	1,658	2,055	58,651	58,750	3,705	2,119	2,706
44,751	44,850	2,412	1,244	1,464	51,751	51,850	3,063	1,664	2,064	58,751	58,850	3,714	2,127	2,715
44,851	44,950	2,421	1,250	1,472	51,851	51,950	3,072	1,670	2,073	58,851	58,950	3,723	2,135	2,724
44,951	45,050	2,431	1,256	1,480	51,951	52,050	3,082	1,676	2,082	58,951	59,050	3,733	2,143	2,733
45,051	45,150	2,440	1,262	1,488	52,051	52,150	3,091	1,682	2,092	59,051	59,150	3,742	2,151	2,743
45,151	45,250	2,449	1,268	1,496	52,151	52,250	3,100	1,688	2,101	59,151	59,250	3,751	2,159	2,752
45,251	45,350	2,458	1,274	1,504	52,251	52,350	3,109	1,694	2,110	59,251	59,350	3,760	2,167	2,761
45,351	45,450	2,468	1,280	1,512	52,351	52,450	3,119	1,700	2,120	59,351	59,450	3,770	2,175	2,771
45,451	45,550	2,477	1,286	1,520	52,451	52,550	3,128	1,706	2,129	59,451	59,550	3,779	2,183	2,780
45,551	45,650	2,486	1,292	1,528	52,551	52,650	3,137	1,712	2,138	59,551	59,650	3,788	2,191	2,789
45,651	45,750	2,496	1,298	1,536	52,651	52,750	3,147	1,718	2,148	59,651	59,750	3,798	2,199	2,799
45,751	45,850	2,505	1,304	1,544	52,751	52,850	3,156	1,724	2,157	59,751	59,850	3,807	2,207	2,808
45,851	45,950	2,514	1,310	1,552	52,851	52,950	3,165	1,730	2,166	59,851	59,950	3,816	2,215	2,817
45,951	46,050	2,524	1,316	1,560	52,951	53,050	3,175	1,736	2,175	59,951	60,050	3,826	2,223	2,826
46,051	46,150	2,533	1,322	1,568	53,051	53,150	3,184	1,742	2,185	60,051	60,150	3,835	2,231	2,836
46,151	46,250	2,542	1,328	1,576	53,151	53,250	3,193	1,748	2,194	60,151	60,250	3,844	2,239	2,845
46,251	46,350	2,551	1,334	1,584	53,251	53,350	3,202	1,754	2,203	60,251	60,350	3,853	2,247	2,854
46,351	46,450	2,561	1,340	1,592	53,351	53,450	3,212	1,760	2,213	60,351	60,450	3,863	2,255	2,864
46,451	46,550	2,570	1,346	1,600	53,451	53,550	3,221	1,766	2,222	60,451	60,550	3,872	2,263	2,873
46,551	46,650	2,579	1,352	1,608	53,551	53,650	3,230	1,772	2,231	60,551	60,650	3,881	2,271	2,882
46,651	46,750	2,589	1,358	1,616	53,651	53,750	3,240	1,778	2,241	60,651	60,750	3,891	2,279	2,892
46,751	46,850	2,598	1,364	1,624	53,751	53,850	3,249	1,784	2,250	60,751	60,850	3,900	2,287	2,901
46,851	46,950	2,607	1,370	1,632	53,851	53,950	3,258	1,790	2,259	60,851	60,950	3,909	2,295	2,910
46,951	47,050	2,617	1,376	1,640	53,951	54,050	3,268	1,796	2,268	60,951	61,050	3,919	2,303	2,919
47,051	47,150	2,626	1,382	1,648	54,051	54,150	3,277	1,802	2,278	61,051	61,150	3,928	2,311	2,929
47,151	47,250	2,635	1,388	1,656	54,151	54,250	3,286	1,808	2,287	61,151	61,250	3,937	2,319	2,938
47,251	47,350	2,644	1,394	1,664	54,251	54,350	3,295	1,814	2,296	61,251	61,350	3,946	2,327	2,947
47,351	47,450	2,654	1,400	1,672	54,351	54,450	3,305	1,820	2,306	61,351	61,450	3,956	2,335	2,957

Continued on next page.

2000 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
61,451	61,550	3,965	2,343	2,966	68,451	68,550	4,616	2,903	3,617	75,451	75,550	5,267	3,513	4,268
61,551	61,650	3,974	2,351	2,975	68,551	68,650	4,625	2,911	3,626	75,551	75,650	5,276	3,522	4,277
61,651	61,750	3,984	2,359	2,985	68,651	68,750	4,635	2,919	3,636	75,651	75,750	5,286	3,531	4,287
61,751	61,850	3,993	2,367	2,994	68,751	68,850	4,644	2,927	3,645	75,751	75,850	5,295	3,540	4,296
61,851	61,950	4,002	2,375	3,003	68,851	68,950	4,653	2,935	3,654	75,851	75,950	5,304	3,550	4,305
61,951	62,050	4,012	2,383	3,012	68,951	69,050	4,663	2,943	3,663	75,951	76,050	5,314	3,559	4,314
62,051	62,150	4,021	2,391	3,022	69,051	69,150	4,672	2,951	3,673	76,051	76,150	5,323	3,568	4,324
62,151	62,250	4,030	2,399	3,031	69,151	69,250	4,681	2,959	3,682	76,151	76,250	5,332	3,578	4,333
62,251	62,350	4,039	2,407	3,040	69,251	69,350	4,690	2,967	3,691	76,251	76,350	5,341	3,587	4,342
62,351	62,450	4,049	2,415	3,050	69,351	69,450	4,700	2,975	3,701	76,351	76,450	5,351	3,596	4,352
62,451	62,550	4,058	2,423	3,059	69,451	69,550	4,709	2,983	3,710	76,451	76,550	5,360	3,606	4,361
62,551	62,650	4,067	2,431	3,068	69,551	69,650	4,718	2,991	3,719	76,551	76,650	5,369	3,615	4,370
62,651	62,750	4,077	2,439	3,078	69,651	69,750	4,728	2,999	3,729	76,651	76,750	5,379	3,624	4,380
62,751	62,850	4,086	2,447	3,087	69,751	69,850	4,737	3,007	3,738	76,751	76,850	5,388	3,633	4,389
62,851	62,950	4,095	2,455	3,096	69,851	69,950	4,746	3,015	3,747	76,851	76,950	5,397	3,643	4,398
62,951	63,050	4,105	2,463	3,105	69,951	70,050	4,756	3,023	3,756	76,951	77,050	5,407	3,652	4,407
63,051	63,150	4,114	2,471	3,115	70,051	70,150	4,765	3,031	3,766	77,051	77,150	5,416	3,661	4,417
63,151	63,250	4,123	2,479	3,124	70,151	70,250	4,774	3,039	3,775	77,151	77,250	5,425	3,671	4,426
63,251	63,350	4,132	2,487	3,133	70,251	70,350	4,783	3,047	3,784	77,251	77,350	5,434	3,680	4,435
63,351	63,450	4,142	2,495	3,143	70,351	70,450	4,793	3,055	3,794	77,351	77,450	5,444	3,689	4,445
63,451	63,550	4,151	2,503	3,152	70,451	70,550	4,802	3,063	3,803	77,451	77,550	5,453	3,699	4,454
63,551	63,650	4,160	2,511	3,161	70,551	70,650	4,811	3,071	3,812	77,551	77,650	5,462	3,708	4,463
63,651	63,750	4,170	2,519	3,171	70,651	70,750	4,821	3,079	3,822	77,651	77,750	5,472	3,717	4,473
63,751	63,850	4,179	2,527	3,180	70,751	70,850	4,830	3,087	3,831	77,751	77,850	5,481	3,726	4,482
63,851	63,950	4,188	2,535	3,189	70,851	70,950	4,839	3,095	3,840	77,851	77,950	5,490	3,736	4,491
63,951	64,050	4,198	2,543	3,198	70,951	71,050	4,849	3,103	3,849	77,951	78,050	5,500	3,745	4,500
64,051	64,150	4,207	2,551	3,208	71,051	71,150	4,858	3,111	3,859	78,051	78,150	5,509	3,754	4,510
64,151	64,250	4,216	2,559	3,217	71,151	71,250	4,867	3,119	3,868	78,151	78,250	5,518	3,764	4,519
64,251	64,350	4,225	2,567	3,226	71,251	71,350	4,876	3,127	3,877	78,251	78,350	5,527	3,773	4,528
64,351	64,450	4,235	2,575	3,236	71,351	71,450	4,886	3,135	3,887	78,351	78,450	5,537	3,782	4,538
64,451	64,550	4,244	2,583	3,245	71,451	71,550	4,895	3,143	3,896	78,451	78,550	5,546	3,792	4,547
64,551	64,650	4,253	2,591	3,254	71,551	71,650	4,904	3,151	3,905	78,551	78,650	5,555	3,801	4,556
64,651	64,750	4,263	2,599	3,264	71,651	71,750	4,914	3,159	3,915	78,651	78,750	5,565	3,810	4,566
64,751	64,850	4,272	2,607	3,273	71,751	71,850	4,923	3,168	3,924	78,751	78,850	5,574	3,819	4,575
64,851	64,950	4,281	2,615	3,282	71,851	71,950	4,932	3,178	3,933	78,851	78,950	5,583	3,829	4,584
64,951	65,050	4,291	2,623	3,291	71,951	72,050	4,942	3,187	3,942	78,951	79,050	5,593	3,838	4,593
65,051	65,150	4,300	2,631	3,301	72,051	72,150	4,951	3,196	3,952	79,051	79,150	5,602	3,847	4,603
65,151	65,250	4,309	2,639	3,310	72,151	72,250	4,960	3,206	3,961	79,151	79,250	5,611	3,857	4,612
65,251	65,350	4,318	2,647	3,319	72,251	72,350	4,969	3,215	3,970	79,251	79,350	5,620	3,866	4,621
65,351	65,450	4,328	2,655	3,329	72,351	72,450	4,979	3,224	3,980	79,351	79,450	5,630	3,875	4,631
65,451	65,550	4,337	2,663	3,338	72,451	72,550	4,988	3,234	3,989	79,451	79,550	5,639	3,885	4,640
65,551	65,650	4,346	2,671	3,347	72,551	72,650	4,997	3,243	3,998	79,551	79,650	5,648	3,894	4,649
65,651	65,750	4,356	2,679	3,357	72,651	72,750	5,007	3,252	4,008	79,651	79,750	5,658	3,903	4,659
65,751	65,850	4,365	2,687	3,366	72,751	72,850	5,016	3,261	4,017	79,751	79,850	5,667	3,912	4,668
65,851	65,950	4,374	2,695	3,375	72,851	72,950	5,025	3,271	4,026	79,851	79,950	5,676	3,922	4,677
65,951	66,050	4,384	2,703	3,384	72,951	73,050	5,035	3,280	4,035	79,951	80,050	5,686	3,931	4,686
66,051	66,150	4,393	2,711	3,394	73,051	73,150	5,044	3,289	4,045	80,051	80,150	5,695	3,940	4,696
66,151	66,250	4,402	2,719	3,403	73,151	73,250	5,053	3,299	4,054	80,151	80,250	5,704	3,950	4,705
66,251	66,350	4,411	2,727	3,412	73,251	73,350	5,062	3,308	4,063	80,251	80,350	5,713	3,959	4,714
66,351	66,450	4,421	2,735	3,422	73,351	73,450	5,072	3,317	4,073	80,351	80,450	5,723	3,968	4,724
66,451	66,550	4,430	2,743	3,431	73,451	73,550	5,081	3,327	4,082	80,451	80,550	5,732	3,978	4,733
66,551	66,650	4,439	2,751	3,440	73,551	73,650	5,090	3,336	4,091	80,551	80,650	5,741	3,987	4,742
66,651	66,750	4,449	2,759	3,450	73,651	73,750	5,100	3,345	4,101	80,651	80,750	5,751	3,996	4,752
66,751	66,850	4,458	2,767	3,459	73,751	73,850	5,109	3,354	4,110	80,751	80,850	5,760	4,005	4,761
66,851	66,950	4,467	2,775	3,468	73,851	73,950	5,118	3,364	4,119	80,851	80,950	5,769	4,015	4,770
66,951	67,050	4,477	2,783	3,477	73,951	74,050	5,128	3,373	4,128	80,951	81,050	5,779	4,024	4,779
67,051	67,150	4,486	2,791	3,487	74,051	74,150	5,137	3,382	4,138	81,051	81,150	5,788	4,033	4,789
67,151	67,250	4,495	2,799	3,496	74,151	74,250	5,146	3,392	4,147	81,151	81,250	5,797	4,043	4,798
67,251	67,350	4,504	2,807	3,505	74,251	74,350	5,155	3,401	4,156	81,251	81,350	5,806	4,052	4,807
67,351	67,450	4,514	2,815	3,515	74,351	74,450	5,165	3,410	4,166	81,351	81,450	5,816	4,061	4,817
67,451	67,550	4,523	2,823	3,524	74,451	74,550	5,174	3,420	4,175	81,451	81,550	5,825	4,071	4,826
67,551	67,650	4,532	2,831	3,533	74,551	74,650	5,183	3,429	4,184	81,551	81,650	5,834	4,080	4,835
67,651	67,750	4,542	2,839	3,543	74,651	74,750	5,193	3,438	4,194	81,651	81,750	5,844	4,089	4,845
67,751	67,850	4,551	2,847	3,552	74,751	74,850	5,202	3,447	4,203	81,751	81,850	5,853	4,098	4,854
67,851	67,950	4,560	2,855	3,561	74,851	74,950	5,211	3,457	4,212	81,851	81,950	5,862	4,108	4,863
67,951	68,050	4,570	2,863	3,570	74,951	75,050	5,221	3,466	4,221	81,951	82,050	5,872	4,117	4,872
68,051	68,150	4,579	2,871	3,580	75,051	75,150	5,230	3,475	4,231	82,051	82,150	5,881	4,126	4,882
68,151	68,250	4,588	2,879	3,589	75,151	75,250	5,239	3,485	4,240	82,151	82,250	5,890	4,136	4,891
68,251	68,350	4,597	2,887	3,598	75,251	75,350	5,248	3,494	4,249	82,251	82,350	5,899	4,145	4,900
68,351	68,450	4,607	2,895	3,608	75,351	75,450	5,258	3,503	4,259	82,351	82,450	5,909	4,154	4,910

Continued on next page.

2000 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
82,451	82,550	5,918	4,164	4,919	88,451	88,550	6,476	4,722	5,477	94,451	94,550	7,034	5,280	6,035
82,551	82,650	5,927	4,173	4,928	88,551	88,650	6,485	4,731	5,486	94,551	94,650	7,043	5,289	6,044
82,651	82,750	5,937	4,182	4,938	88,651	88,750	6,495	4,740	5,496	94,651	94,750	7,053	5,298	6,054
82,751	82,850	5,946	4,191	4,947	88,751	88,850	6,504	4,749	5,505	94,751	94,850	7,062	5,307	6,063
82,851	82,950	5,955	4,201	4,956	88,851	88,950	6,513	4,759	5,514	94,851	94,950	7,071	5,317	6,072
82,951	83,050	5,965	4,210	4,965	88,951	89,050	6,523	4,768	5,523	94,951	95,050	7,081	5,326	6,081
83,051	83,150	5,974	4,219	4,975	89,051	89,150	6,532	4,777	5,533	95,051	95,150	7,090	5,335	6,091
83,151	83,250	5,983	4,229	4,984	89,151	89,250	6,541	4,787	5,542	95,151	95,250	7,099	5,345	6,100
83,251	83,350	5,992	4,238	4,993	89,251	89,350	6,550	4,796	5,551	95,251	95,350	7,108	5,354	6,109
83,351	83,450	6,002	4,247	5,003	89,351	89,450	6,560	4,805	5,561	95,351	95,450	7,118	5,363	6,119
83,451	83,550	6,011	4,257	5,012	89,451	89,550	6,569	4,815	5,570	95,451	95,550	7,127	5,373	6,128
83,551	83,650	6,020	4,266	5,021	89,551	89,650	6,578	4,824	5,579	95,551	95,650	7,136	5,382	6,137
83,651	83,750	6,030	4,275	5,031	89,651	89,750	6,588	4,833	5,589	95,651	95,750	7,146	5,391	6,147
83,751	83,850	6,039	4,284	5,040	89,751	89,850	6,597	4,842	5,598	95,751	95,850	7,155	5,400	6,156
83,851	83,950	6,048	4,294	5,049	89,851	89,950	6,606	4,852	5,607	95,851	95,950	7,164	5,410	6,165
83,951	84,050	6,058	4,303	5,058	89,951	90,050	6,616	4,861	5,616	95,951	96,050	7,174	5,419	6,174
84,051	84,150	6,067	4,312	5,068	90,051	90,150	6,625	4,870	5,626	96,051	96,150	7,183	5,428	6,184
84,151	84,250	6,076	4,322	5,077	90,151	90,250	6,634	4,880	5,635	96,151	96,250	7,192	5,438	6,193
84,251	84,350	6,085	4,331	5,086	90,251	90,350	6,643	4,889	5,644	96,251	96,350	7,201	5,447	6,202
84,351	84,450	6,095	4,340	5,096	90,351	90,450	6,653	4,898	5,654	96,351	96,450	7,211	5,456	6,212
84,451	84,550	6,104	4,350	5,105	90,451	90,550	6,662	4,908	5,663	96,451	96,550	7,220	5,466	6,221
84,551	84,650	6,113	4,359	5,114	90,551	90,650	6,671	4,917	5,672	96,551	96,650	7,229	5,475	6,230
84,651	84,750	6,123	4,368	5,124	90,651	90,750	6,681	4,926	5,682	96,651	96,750	7,239	5,484	6,240
84,751	84,850	6,132	4,377	5,133	90,751	90,850	6,690	4,935	5,691	96,751	96,850	7,248	5,493	6,249
84,851	84,950	6,141	4,387	5,142	90,851	90,950	6,699	4,945	5,700	96,851	96,950	7,257	5,503	6,258
84,951	85,050	6,151	4,396	5,151	90,951	91,050	6,709	4,954	5,709	96,951	97,050	7,267	5,512	6,267
85,051	85,150	6,160	4,405	5,161	91,051	91,150	6,718	4,963	5,719	97,051	97,150	7,276	5,521	6,277
85,151	85,250	6,169	4,415	5,170	91,151	91,250	6,727	4,973	5,728	97,151	97,250	7,285	5,531	6,286
85,251	85,350	6,178	4,424	5,179	91,251	91,350	6,736	4,982	5,737	97,251	97,350	7,294	5,540	6,295
85,351	85,450	6,188	4,433	5,189	91,351	91,450	6,746	4,991	5,747	97,351	97,450	7,304	5,549	6,305
85,451	85,550	6,197	4,443	5,198	91,451	91,550	6,755	5,001	5,756	97,451	97,550	7,313	5,559	6,314
85,551	85,650	6,206	4,452	5,207	91,551	91,650	6,764	5,010	5,765	97,551	97,650	7,322	5,568	6,323
85,651	85,750	6,216	4,461	5,217	91,651	91,750	6,774	5,019	5,775	97,651	97,750	7,332	5,577	6,333
85,751	85,850	6,225	4,470	5,226	91,751	91,850	6,783	5,028	5,784	97,751	97,850	7,341	5,586	6,342
85,851	85,950	6,234	4,480	5,235	91,851	91,950	6,792	5,038	5,793	97,851	97,950	7,350	5,596	6,351
85,951	86,050	6,244	4,489	5,244	91,951	92,050	6,802	5,047	5,802	97,951	98,050	7,360	5,605	6,360
86,051	86,150	6,253	4,498	5,254	92,051	92,150	6,811	5,056	5,812	98,051	98,150	7,369	5,614	6,370
86,151	86,250	6,262	4,508	5,263	92,151	92,250	6,820	5,066	5,821	98,151	98,250	7,378	5,624	6,379
86,251	86,350	6,271	4,517	5,272	92,251	92,350	6,829	5,075	5,830	98,251	98,350	7,387	5,633	6,388
86,351	86,450	6,281	4,526	5,282	92,351	92,450	6,839	5,084	5,840	98,351	98,450	7,397	5,642	6,398
86,451	86,550	6,290	4,536	5,291	92,451	92,550	6,848	5,094	5,849	98,451	98,550	7,406	5,652	6,407
86,551	86,650	6,299	4,545	5,300	92,551	92,650	6,857	5,103	5,858	98,551	98,650	7,415	5,661	6,416
86,651	86,750	6,309	4,554	5,310	92,651	92,750	6,867	5,112	5,868	98,651	98,750	7,425	5,670	6,426
86,751	86,850	6,318	4,563	5,319	92,751	92,850	6,876	5,121	5,877	98,751	98,850	7,434	5,679	6,435
86,851	86,950	6,327	4,573	5,328	92,851	92,950	6,885	5,131	5,886	98,851	98,950	7,443	5,689	6,444
86,951	87,050	6,337	4,582	5,337	92,951	93,050	6,895	5,140	5,895	98,951	99,050	7,453	5,698	6,453
87,051	87,150	6,346	4,591	5,347	93,051	93,150	6,904	5,149	5,905	99,051	99,150	7,462	5,707	6,463
87,151	87,250	6,355	4,601	5,356	93,151	93,250	6,913	5,159	5,914	99,151	99,250	7,471	5,717	6,472
87,251	87,350	6,364	4,610	5,365	93,251	93,350	6,922	5,168	5,923	99,251	99,350	7,480	5,726	6,481
87,351	87,450	6,374	4,619	5,375	93,351	93,450	6,932	5,177	5,933	99,351	99,450	7,490	5,735	6,491
87,451	87,550	6,383	4,629	5,384	93,451	93,550	6,941	5,187	5,942	99,451	99,550	7,499	5,745	6,500
87,551	87,650	6,392	4,638	5,393	93,551	93,650	6,950	5,196	5,951	99,551	99,650	7,508	5,754	6,509
87,651	87,750	6,402	4,647	5,403	93,651	93,750	6,960	5,205	5,961	99,651	99,750	7,518	5,763	6,519
87,751	87,850	6,411	4,656	5,412	93,751	93,850	6,969	5,214	5,970	99,751	99,850	7,527	5,772	6,528
87,851	87,950	6,420	4,666	5,421	93,851	93,950	6,978	5,224	5,979	99,851	99,950	7,536	5,782	6,537
87,951	88,050	6,430	4,675	5,430	93,951	94,050	6,988	5,233	5,988	99,951	100,000	7,543	5,789	6,544
88,051	88,150	6,439	4,684	5,440	94,051	94,150	6,997	5,242	5,998	OVER \$100,000 YOU MUST USE THE TAX RATE SCHEDULES on page 46.				
88,151	88,250	6,448	4,694	5,449	94,151	94,250	7,006	5,252	6,007					
88,251	88,350	6,457	4,703	5,458	94,251	94,350	7,015	5,261	6,016					
88,351	88,450	6,467	4,712	5,468	94,351	94,450	7,025	5,270	6,026					

2000 California Tax Rate Schedules

Caution: Use only if your taxable income on Form 540NR, line 19 is more than \$100,000. If \$100,000 or less, use the Tax Table.

	If the amount on Form 540NR, line 19 is:		Enter on Form 540NR, line 22		of the amount over –
	over –	But not over –			
Schedule X - Use if your filing status is Single or Married Filing Separate	\$ 0	\$ 5,459	\$ 0.00	+ 1.0%	\$ 0
	5,459	12,939	54.59	+ 2.0%	5,459
	12,939	20,421	204.19	+ 4.0%	12,939
	20,421	28,348	503.47	+ 6.0%	20,421
	28,348	35,826	979.09	+ 8.0%	28,348
	35,826	AND OVER	1,577.33	+ 9.3%	35,826

	If the amount on Form 540NR, line 19 is:		Enter on Form 540NR, line 22		of the amount over –
	over –	But not over –			
Schedule Y - Use if your filing status is Married Filing Joint or Qualifying Widow(er) with Dependent Child	\$ 0	\$ 10,918	\$ 0.00	+ 1.0%	\$ 0
	10,918	25,878	109.18	+ 2.0%	10,918
	25,878	40,842	408.38	+ 4.0%	25,878
	40,842	56,696	1,006.94	+ 6.0%	40,842
	56,696	71,652	1,958.18	+ 8.0%	56,696
	71,652	AND OVER	3,154.66	+ 9.3%	71,652

	If the amount on Form 540NR, line 19 is:		Enter on Form 540NR, line 22		of the amount over –
	over –	But not over –			
Schedule Z - Use if your filing status is Head of Household	\$ 0	\$ 10,921	\$ 0.00	+ 1.0%	\$ 0
	10,921	25,878	109.21	+ 2.0%	10,921
	25,878	33,358	408.35	+ 4.0%	25,878
	33,358	41,285	707.55	+ 6.0%	33,358
	41,285	48,765	1,183.17	+ 8.0%	41,285
	48,765	AND OVER	1,781.57	+ 9.3%	48,765

How to Figure Tax Using the 2000 California Tax Rate Schedules

Example: Lee and Jackie Alberts are filing a joint return. Their taxable income on Form 540NR, line 19 is \$125,000.

Step 1: Using Schedule Y, they find the taxable income range that includes their taxable income of \$125,000. See the boxed range in the sample below.

	If the amount on Form 540NR, line 19 is:		Enter on Form 540NR, line 22		of the amount over –
	over –	But not over –			
Schedule Y - Use if your filing status is Married Filing Joint or Qualifying Widow(er) with Dependent Child	\$ 0	\$ 10,918	\$ 0.00	+ 1.0%	\$ 0
	10,918	25,878	109.18	+ 2.0%	10,918
	25,878	40,842	408.38	+ 4.0%	25,878
	40,842	56,696	1,006.94	+ 6.0%	40,842
	56,696	71,652	1,958.18	+ 8.0%	56,696
	71,652	AND OVER	3,154.66	+ 9.3%	71,652

	Example	Your Income
Step 2: They subtract the amount at the beginning of their range from their taxable income.	\$125,000 - 71,652 \$ 53,348	\$ - \$
Step 3: They multiply the result from Step 2 by the percentage for their range.	\$ 53,348 x .093 \$ 4,961.36	\$ x \$
Step 4: They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter \$8,116 on Form 540NR, line 22. For information on rounding, see page 5.	\$3,154.66 + 4,961.36 \$8,116.02	\$ + \$

How To Get California Tax Information

(Keep This Booklet For Future Use)

Where To Get Income Tax Forms and Publications

By Internet – You may download, view, and print California income tax forms and publications; or, you may have these forms and publications mailed to you. Many of our most frequently used forms may be filed electronically, printed out for submission, and saved for record keeping. Go to our Website at: www.ftb.ca.gov

By phone – To order 1998 – 2000 California tax forms and publications and 2000 federal booklets:

- Refer to the list on the next page and find the code number for the form you want to order.
- Call (800) 338-0505.
- Select "Personal Income Tax."
- Select "To Order Forms and Publications."
- Enter the three-digit form code when you are instructed.

Please allow two weeks to receive your order. If you live outside California, please allow three weeks to receive your order.

In person – Most libraries, post offices, and banks provide free California tax booklets during the filing season. Many libraries and some quick print businesses have forms and schedules for you to photocopy (a nominal fee may apply). **Note:** Employees at libraries, post offices, banks, and quick print businesses cannot provide tax information or assistance.

By mail – Write to: TAX FORMS REQUEST UNIT, FRANCHISE TAX BOARD, PO BOX 307, RANCHO CORDOVA CA 95741-0307.

Letters

If you write to us, be sure your letter includes your social security number, and your daytime and evening telephone numbers. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

We will respond to your letter within six weeks. In some cases, we may need to call you for additional information. Do not attach correspondence to your tax return unless the correspondence relates to an item on the return.

Field Offices

You can get information, pick up California tax forms, and resolve problems on your account if you visit one of our field offices. FTB field office locations are open Monday through Friday from 8 a.m. to 5 p.m.

Field Office	Address
Bakersfield	1800 30th St., Suite 370
Fresno	2550 Mariposa St., Room 3002
Long Beach	4300 Long Beach Blvd., Suite 700B
Los Angeles	300 S. Spring St., Suite 5704
Oakland	1515 Clay St., Suite 305
Sacramento	3321 Power Inn Rd., Suite 250
San Bernardino	464 W. 4th St., Suite 454
San Diego	7575 Metropolitan Dr., Suite 201
San Francisco	455 Golden Gate Ave., Suite 7400
San Jose	96 N. Third St., 4th Floor
Santa Ana	600 W. Santa Ana Blvd., Suite 300
Santa Rosa	50 D St., Room 100
Stockton	31 East Channel St., Suite 219
Ventura	4820 McGrath St., Suite 270
West Covina	100 N. Barranca St., Suite 600
Van Nuys	15350 Sherman Way, Suite 100

Filing assistance will be available additional hours from January 16 through April 16, 2001. For extended hours information, call (800) 338-0505, select personal income tax, then select general information, and enter code **110** when instructed.

General Toll-Free Phone Service

Between January 2 – April 16, 2001, our general toll-free phone service is available:

- Monday – Friday, 6 a.m. until midnight; and
- Saturdays and holidays, 7 a.m. until 4 p.m.

After April 16, 2001, our general toll-free phone service is available:

- Monday – Friday, 7 a.m. until 8 p.m.
- Saturdays, 7 a.m. until 4 p.m.

We may modify these hours without notice to meet operational needs.

From within the United States (800) 852-5711
From outside the United States (not toll-free) (916) 845-6500
For federal tax questions, call the IRS at (800) 829-1040

Assistance for persons with disabilities

The FTB complies with provisions of the Americans with Disabilities Act. Persons with a hearing or speech impairment call:

From voice phone (California Relay Service) (800) 735-2922
From TTY/TDD (Direct line to FTB customer service) . . (800) 822-6268
For all other assistance or special accommodations . . (800) 852-5711

Asistencia bilingüe en español

Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.

Your Rights As A Taxpayer

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you can request written advice from the FTB on whether a particular transaction is taxable. See "Where To Get Income Tax Forms and Publications," on this page.

Privacy Act Notice

The Information Practices Act of 1977 and the federal Privacy Act require the Franchise Tax Board to tell you why we ask you for information. The Operations and Compliance Branches ask for tax return information to carry out the Personal Income Tax Law of the State of California. We may request additional information if we audit your return or take collection action.

If you meet the income requirements, the Revenue and Taxation Code requires you to file a return on the form we prescribe (Sections 18501 and 18621). When you file this or other documents, you must include your social security number for identification and return processing (Section 18624).

It is mandatory to furnish all information requested when you are required to file any documents prescribed by the Franchise Tax Board. If you do not file a return, or do not provide the information we ask for, or provide fraudulent information, the law states you may be charged penalties and interest and, in certain cases, you may be subject to criminal prosecution. We also may disallow claimed exemptions, exclusions, credits, deductions, or adjustments. This could make the tax higher or delay or reduce any refund.

We may give the information you furnish us to the United States Internal Revenue Service, the proper official of any state imposing an income tax or a tax measured by income, the Multistate Tax Commission, and California government agencies and officials, as provided by law. If you owe any monies, we may disclose the amount due to employers, financial institutions, county recorders, vacation trust funds, process agents, and other payers.

You have a right to access records containing your personal information maintained by the Franchise Tax Board. The officials responsible for maintaining the information are: 1) Filing of returns – Chief, Filing Division; 2) Auditing of returns – Chief, Audit Division; and 3) Collection of monies – Chief, Accounts Receivable Management Division. The address is:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-1040

Telephone: Within the United States (800) 852-5711
Outside the United States (not toll-free) (916) 845-6500



Automated Toll-Free Phone Service

(Keep This Booklet For Future Use)

Our automated toll-free phone service is available 24 hours a day, 7 days a week, in English and Spanish to callers with touch-tone telephones. You can:

- Order California and federal tax forms and publications;
- Get current year tax refund information;
- Get balance due and payment information; and
- Hear recorded answers to many of your questions about California taxes.

Have paper and pencil ready to take notes.

Call from within the

United States (800) 338-0505

Call from outside the

United States (not toll-free) . . . (916) 845-6600

Order Forms and Publications

If your current address is on file, you can order California tax forms for the current and prior years. You can also order current year federal tax booklets between January 2 and April 16. See the following list of forms and follow the instructions for ordering forms on the previous page.

Code California Tax Forms and Publications

- 900 California Resident Income Tax Booklet: Form 540, Resident Income Tax Return
- 965 Form 540 2EZ Tax Booklet
- 903 Schedule CA (540), California Adjustments: FTB 3885A, Depreciation & Amortization Adjustments
- Schedule D, California Capital Gain or Loss Adjustment
- 969 Large print Resident Booklet (current year only)
- 970 Resident Booklet on cassette (current and prior year only)
- 907 540-ES, Estimated Tax for Individuals
- 908 540X, Amended Individual Income Tax Return
- 909 Schedule D-1, Sales of Business Property
- 910 Schedule G-1, Tax on Lump-Sum Distribution
- 911 Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents
- 913 Schedule S, Other State Tax Credit
- 914 California Nonresident Income Tax Booklet: Form 540NR, Nonresident or Part-Year Resident Income Tax Return
- 917 Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents
- 918 Schedule P (540NR), Alternative Minimum Tax and Credit Limitations – Nonresident or Part-Year Residents
- 956 FTB 3503, Natural Heritage Preservation Credit
- 933 FTB 3504, Long-Term Care Credit
- 947 FTB 3505, Teacher Retention Credit
- 937 FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return
- 921 FTB 3519, Payment Voucher for Automatic Extension for Individuals
- 972 FTB 3520, Power of Attorney Form and FTB Pub. 1144
- 922 FTB 3525, Substitute for W-2 Wage and Tax Statement. . .
- 923 FTB 3526, Investment Interest Expense Deduction
- 940 FTB 3540, Credit Carryover Summary
- 949 FTB 3567, Installment Agreement Request
- 924 FTB 3800, Tax Computation for Children with Investment Income
- 929 FTB 3801, Passive Activity Loss Limitations
- 930 FTB 3803, Parents' Election to Report Child's Interest and Dividends
- 925 FTB 3805E, Installment Sale Income
- 928 FTB 3805P, Additional Taxes from Qualified Retirement Plans
- 926 FTB 3805V, Net Operating Loss (NOL) – Individuals

- 901 FTB 3805Z, Enterprise Zone Businesses
- 927 FTB 5805, Underpayment of Estimated Tax
- 919 FTB Pub. 1001, Supplemental Guidelines to California Adjustments
- 920 FTB Pub. 1005, Pension and Annuity Guidelines
- 945 FTB Pub. 1006, California Tax Forms and Related Federal Forms
- 946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities
- 943 FTB Pub. 4058, California Taxpayers' Bill of Rights
- 941 FTB Pub. 1031, Guidelines for Determining Resident Status
- 942 FTB Pub. 1032, Tax Information for Military Personnel
- 951 FTB Pub. 1051A, Guidelines for Married Filing Separate Returns
- 934 FTB Pub. 1540, California Head of Household Filing Status Information

Code Federal Tax Forms

- 902 1040 Booklet (with Schedules A, B, D, & E; Forms 1040V, EIC, and 2441)
- 904 1040A Booklet (with Schedule 1; Form EIC)
- 915 1040EZ Booklet

Current Year Refund Information

If you file by mail, you should wait at least 8 weeks after you file your tax return before you call to find out about your refund. You will need your social security number, the numbers in your street address, box number, or route number, and your ZIP Code to use this service.

Balance Due And Payment Information

You should wait at least 45 days from the date you mailed your payment before you call to verify receipt of your payment. You will need your social security number, the numbers in your street address, box number, or route number, and your ZIP Code to use this service.

Answers To Tax Questions

Call our automated phone service, select personal income tax information, then general information, and enter the 3-digit question code.

Code Filing Assistance:

- 100 Do I need to file a return?
- 103 What is and how do I qualify for the Child and Dependent Care Expenses Credit?
- 108 What is a qualifying individual for the Child and Dependent Expenses Care Credit?
- 111 Which form should I use?
- 112 How do I file electronically and get a fast refund?
- 113 What is the Teacher Retention Credit?
- 200 Where can I pick up a form or publication today?
- 201 How can I get an extension to file?
- 203 What is and how do I qualify for the nonrefundable renter's credit?
- 204 I never received a Form W-2. What do I do?
- 205 I have no withholding taken out. What do I do?
- 206 Do I have to attach a copy of my federal return?
- 207 Should I file my return even though I do not have the money to pay?
- 208 How do I figure my estimated tax payments?
- 209 I lived in California for part of the year. Do I have to file a return?
- 210 I do not live in California. Why do I have to file a return?
- 211 How do I figure my IRA deduction?
- 212 How do I claim my disaster related loss?

- 214 What is the status of the Board of Equalization case (Appeal of Helmi Hisserich) regarding a qualifying dependent for the head of household filing status?
- 215 Who qualifies me to use the head of household filing status?
- 216 I'm due a refund. Do I still need to file a return?
- 217 I am currently/was in the military. Do I have to file a California return?
- 218 I'm in the military. Do I have to use the same filing status as federal?
- 219 I sold my personal residence. How do I report the sale to California?
- 220 There is no difference in my state and federal depreciation, business income, and capital gain income. What do I do?
- 221 What is community property?
- 222 How much can I deduct for vehicle license fees?
- 227 How do I get a refund of excess SDI?
- 239 Where can I get help with preparing and filing my income tax return?
- 240 Does a tax return have to be filed for a deceased taxpayer?

Refunds

- 300 My spouse passed away. You sent a refund with both our names on it. What do I do?
- 301 I got a letter saying you sent my refund to another agency. Why?

Penalties

- 400 I have an extension of time to file my return. Why did I get a penalty?
- 401 I filed my return on time. Why did I get a penalty?
- 402 How can I protest a penalty?
- 403 What is the estimate penalty rate?

Notices And Bills

- 500 I received a bill and I cannot pay it in full. What do I do?
- 501 Why didn't you give me credit for my withholding?
- 502 You didn't give me credit for my dependent. What do I do?
- 504 I'm head of my house. Why was I denied head of household filing status?
- 505 Why was my IRA deduction denied?
- 506 How can I get information about my Form 1099-G?
- 508 I received a notice that didn't show all payments made. How do I get credit for them?

Tax For Children

- 601 Can my child take a personal exemption credit when I claim her or him as a dependent on my return?
- 602 Federal law limits the standard deduction. Is the state law the same?

Miscellaneous

- 610 Can I pay my taxes with a credit card?
- 611 What address do I send my payment to?
- 612 I mailed my return and haven't heard anything. Should I send a copy of my return?
- 613 I forgot to attach my Form(s) W-2 when I mailed my return. What do I do?
- 614 I forgot to attach a copy of my federal return. What do I do?
- 615 How do I get a copy of my state tax return?
- 616 What should I do if my federal tax return was examined and changed by the IRS?
- 617 What are the current interest rates?
- 619 How do I report a change of address?



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